G. R. S. IX-5]

Previous reference

~~192~~ .

(misc 3)

File No. 492 –

Serial Nos. Nil

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos Nil

Part B for Oct 22

SUBJECT.

Handbook of Major Murrai Institutions.

File transferred to Misc Section on 13.10.22

GENERAL AND REVENUE SECRETARIAT.

(Inter)

NOTES.

File No.

FILE HEADING.

Handbook of Instructions for the management of Major Inst. institutions

From

No.	Dated		Received
Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

NOTES—First Sheet

[To be used only for notes, requisitions, etc., not intended for permanent record]

I submit herewith the draft of a hand book for the management of Major Institutions I have tried to make it as exhaustive and help- as contained as possible this completes the series of instructions which the report Supt. was directed to draw up and submit for the orders of Govt. at para of G.O no 2514-25- Mag 371-13-2 dated 2nd April 1917.

~~for further action~~

in the matter are of these

~~Courses is suggested~~

N. B —*Should routine notes be written on small slips, the notes must be copied or slips pasted on this form*

[To be used only for notes, requisitions, etc., not intended for permanent record.]

If the draft meets with the preliminary approval of the members it may be printed and the opinion of the Bd Commrs and Select Committee of Revenue Officers of the Revenue Dept and a few non official gentlemen may be obtained and considered before final adoption. But- this will take appreciable time. In the case of Similar Ind. a more simple handbook for the manufacturing districts of Ind. has taken 9 months and even then all the opinions [illegible]

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

In the alternative,
copies, maybe circulated
and the Dr. consults next
a few non-medical gentlemen
if need be, maybe invi-
ted Council. The [illegible]
on a specified day soon
after the April Session of
the R. Assembly at which
when the draft may be
adopted with such al-
terations as may be called
for. The Chief and
Res. Secretaries and the
Res. Comm'rs may also
be invited to attend
the meeting &c.

N. B —Should routine notes be written on small slips, the notes must be copied or slips pasted on this form

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The account-section is the most important section and I am sending separately a letter to the Comptroller for his suggestions if any. They have been examined by Mr. S. Shaw and the senior officer under deputation to [illegible] also accounts forms and many of his suggestions and criticisms have been adopted in the final form.

N. B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

I should prefer to deal with an important matter like this after all the principal officers who ought to be consulted have been received —

The draft may be printed & circulated as proposed —

17.2.19

Have this rapidly printed with 2/3 margin. If Govt. press can't do it we can print the front under recent order. The Govt. press should keep us told so. I should like to have the whole thing ready to be sent to the Cabinet by the middle of next.

18.2.19

N.B.—Should routine notes be written on small slips, these notes must be copied or slips pasted on this form

GRSM.592

19/2/19

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Draft letter to Supdt. Govt. Press.

19.2.19.

Amended and typed

19.2.19

20/2/19.

M-7-492-18-1.

No. 2485 Dy. 20-2-19.

To Supdt Govt Press.

Requests that 150 Copies may be printed and sent not later than 10th forwarded M-7-492-18-2

Letter No. 2095 Dy 24th Feb 19 from the Supdt. Govt Press requesting to be informed if sanction of Govt. has been obtained for printing the same in Govt. Press

N. B.—Should routine notes be written on small slip the notes must be copied on slips pasted on this form

III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

492-18-3

No. 22502-3/Pts 14-18-15
Dy 4 the Af
2o the Supt. Govt Printing
and Secy to Govt Mer Dept.
Requests to put on hand the
work of printing the draft
hand books and furnish
the required number of
Copies

N.B - Should routine notes be written on small slip the notes must be copied, or slips pasted on this form.

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

R. S, III-2}

General and Revenue Secretariat.

~~Govt~~ File No. 492 of 1918.

Serial No.

To one copy sent

200 copies of the handbook of Major Muir's instructions were received today from the Press. A draft letter to the Dy Comrs of Districts for their opinion as well as that of select Indian & non-official gentlemen & Indian officials is under orders.

RL
25/7/19

Approved
Lee
26.7.19

4. 2 Dy. Commrs. of Districts.
No. 371-8 dy. 30.7.19.

Forwards certain copies of the draft handbook to each of the Dy. Commrs. & requests that the views ~~on the subject~~ of the D.C.'s officers & Select Zamindars & important non official gentlemen on the subject, together with his own opinion may be submitted not later than 31st Aug. 1919.

Draft sent (urgent) approved by Sec. Lowe at once

RL
5/8/20

3—Contra. sheet.

R. S. III-2]

General and Revenue Secretariat. | File No. | of 191

Serial No.

From - The Dy. Comm^r, Chitaldrug Dt.
Letter No. D2 Dis 357/Rev. of 19-20 Dy 27.8.19
— Furnishes opinion regarding the suitability of the instructions contained in the draft hand-book.

Dy. Comm^r, Mysore Dt.
No Dy Dis No 66 of 19-20 Dy 4.11.19
As above.

Dy. Comm^r, Tumkur Dt.
No D2 Dis 605/19-20 Dy 14.11.19-
As above.

Dy. Comm^r, Bangalore Dt.
No D2 Dis 326/19-20 Dy 8/120.
As above

Dy Comm^r, Hassan Dt.
No Dy Dis 80-19 Dy 29/120-
As above.

Dy. Comm^r, Kolar Dt.
No D2 Dis 5'36/19-20 Dy 28.2.20.
- As above

Dy Comm^r, Shimoga Dt.
No K.C. 83 Rev 19 20 Dy 12.3.20
As above

Reply from the Dy. Comm^r of Kadur Dt. has not been received in spite of repeated reminders, A.D.O. reminder to

NOTE—Contn. sheet.

R. S. III-2]

General and Revenue Secretariat. | File No. of 19

Serial No.

Rules. For approval.

Dy. 1/5/20

From

The Dy. Commr., Kadur Dt.

No. Dy. Dis 2456/19-20 dy 15-5-20.

Furnishes opinion about the suitability of the instructions contained in the orders handbook.

Rules. For orders with a precis of the Dy. Commissioners opinion.

Dy.

19/.21.

NOTE—Contn sheet.

General and Revenue Secretariat. | File No. of 191 .

Serial No.

Draft handbook of Major Muzrai Institutions.

Precis

(1) Deputy Commissioner, Chitaldrug District:-- Forwards a memo suggesting certain alterations and states that the hand-book in question is a desideratum and will greatly help in the proper upkeep of the Muzrai Institutions.

(Suggestions 1 to 9 of the memo pertain to additions to and alterations in the Muzrai Regulation - sections from which have been extracted in the Hand-book for facility of reference and it is doubtful if the proposed alterations can be effected without legislative sanction).

(Suggestions 10 to 14 relate to certain verbal alterations and they may be effected).

Mr. Venkatashamanna suggests that the hereditary rights of the temple superior servants should also be recognized as that of the Pujari, provided these servants have enjoyed the office successively for three generations.

The Deputy Commissioner recommends for consideration the appointment of a Muzrai Gumasta for each Taluk.

(2) Deputy Commissioner, Kadur:-- States that he agrees with the opinion of the local officers and leading Dharmadarsis in thinking that the Hand-book is suitable and may be brought into force.

The suggestions embodied in the -

NOTE—Contn. sheet.

Serial No.

the proceedings of the meeting of the Dharmadarsis relate wholly to alterations in respect of certain sections of the Mudrai Regulation and the rules framed thereunder. None of these suggestions ~~except perhaps the last but one, i.e., to delete "Unless when considered to be clearly objectionable are~~ capable of being acted upon.

(3) Deputy Commissioner, Bangalore:-- States that he (Mr. Aravamudiengar) has no opinion to off as he was responsible for the drafting of the -- instructions and that the suggestions made by the Sub-Division Officer of Doddaballapur relate to the amendment of the Mudrai Regulation. As regards the last suggestion* of Mr. A. Krishnasamiengar, the Deputy Commissioner says that there is nothing in the instructions preventing the Amildar or Sub Division Officer to convene a meeting of Dharma-darsis for any specified purpose.

*Right of Amildar or S.D.O. to Convene a meeting of Dharmadarsis)

(4) Deputy Commissioner, Kadur:-- States that the instructions are suitable and suggests two additions under I General Classification and V -- management. As regards No. I - Para one of the Rules framed under Section 15 of the Mudrai Regulation defines as to what kind of institutions have to be considered as Major. Suggestion No. 2 is an addition to para VII of the rules framed under Section 15 of the Regulation.

NOTE—Contn. sheet.

Serial No.

(5) Deputy Commissioner, Kolar:-- Forwards the opinion furnished by Sub Division Officers of Chintamani and Chikballapur and certain non-official gentlemen and suggests that:--

(1) The whole of the Muzrai Regulation may be inserted in the hand-book.

(2) that paras exclusively applicable to certain classes of institutions such as temples and chattrams may be distinguished by special marks.

(3) a set form of inspection report specifying the authority to whom such report should be submitted may be prescribed and

(4) a brief description of the daily routine may also be given.

The Sub Division Officer of Chintamani brings to notice the inconsistancy of section 12 of the regulation with that of the Chief Commissioner's Notification of 1877 and suggests certain -- modifications in some of the account forms.

The whole of the Muzrai Regulation and rules framed thereon, ~~have~~ already been published in the Muzrai Manual, no useful purpose is likely to be served by inserting them in the Hand-book. A set form of inspection may advantageously be prescribed and included in the hand-book. (This is separately under consideration)

The practice as regards the daily

NOTE—Contn. sheet.

Serial No.

daily routine is so varied in the several classes of institutions and is obviously inconvenient to give any brief description of it in the Hand-book.

(c) Deputy Commissioner, Shimoga:-- Forwards the opinion of certain Sub Divisior Officers, Amildars and non-official gentlemen and states that the Hand-book is generally suitable and may be adopted.

Mr. P. Garudachar, Advocate, Shimoga states that the powers conferred on the Dharmadarsis are very meagre and that a larger measure of responsibility may be given to them.

Mr. A. Narasimha Iyengar of Sagar suggests that the Beravardars alone should be insisted upon to attend to their work and not to appoint officiaters and that the rights of females should not be recognised.

Mr. Pattabhi Rao suggests the rearrangement of the contents of the Hand-Book in another manner and states that Dharmadarsis should be given administrative powers and full autonomy in their management. ~~The other suggestions need no remarks.~~

Deputy Commissioner, Kadur:-- Forwards the opinion of local officers and suggests that Deputy Commissioners and Sub Division Officers may be empowered to convene meetings of Dharmadarsis and preside over them. Also suggests the following

NOTE—Contn. sheet.

Serial No.

appointment of a Gumasta for each Taluk.

Mr. C. Gopalachar suggests that the person actually doing the service should be entitled to get the full emolument of the office - the hakdar getting no portion of it and that a Patasala or Ayurvedic Dispensary should be an adjunct to every Major Muzrai Institution.

Mr. Hema Hanumanthia suggests that section 12 of the Muzrai Regulation may be eliminated.

(8) Deputy Commissioner, Mysore:-- Forwards the opinion of Sub Divisional Officers, select Amildars and non-official gentlemen and states that as the Dharmadarsis of big temples are in many cases men of light and leading, they may be given enhanced powers of control over the temple affairs and suspension of temple servants for periods not -- exceeding 15 days.

Mr. B. Narasinga Rao suggests that the approval of the Amildar need not be made requisite for giving effect to resolutions passed by the Dharmadarsis by a majority that in the cases of vacancies of hereditary offices of technical -- servants females need not be recognised as heirs and that Dharmadarsis may be consulted as regards the construction or extension of temple buildings.

Mr. C. Narasimhiah suggests that grant

Serial No.

of greater powers to Dharmadarsis

(1) in respect of repairs to jewels at a cost ~~of~~ not exceeding Rs. 25/-,

(2) in respect of changing old clothings and use of costly ones as occasions arise,

(3) in respect of giving contracts for the supply of provisions,

(4) in respect of fining temple servants up to a sum ~~of~~ not exceeding one rupee,

(5) in respect of repairing temple buildings, without altering the designs, at a cost of Rs. 50/- or 100/-.

The Dharmadarsis of the Nanjangud temple suggest:--

(1) that the Amildar of the Taluk should be the chairman of the Committee,

(2) that the chairman be empowered to sanction estimates up to Rs. 50/-,

(3) that the chairman should be present at every meeting,

(4) that if a competent Peshkar is available, ~~such of~~ the powers of the Amildar as may be conveniently may be delegated to him under the orders of the Deputy Commissioners,

(5) that all other appointments except archakship should not be recognised as hereditary,

(6) that a Pujari dismissed at the instance of

NOTE—Contn. sheet.

Serial No.

instance of Bhakthas for bad conduct should be sufficiently compensated by the villagers,

(7) that the claims of Archakship ~~for~~ of females should not be recognised,

(8) that the pattas of all temple lands should be in the name of the Deity and

(9) that Section 14 of the Muzrai Regulation be repealed.

Mr. Yegneshvara Shastry in addition to the above suggests that the Pechkar may be empowered to fine ~~the~~ temple servants to an extent of 4 annas and to grant them leave for a period ~~of~~ not exceeding one month and that the Dharmadarsis may be given enhanced powers in the management of temple affairs.

Mr. Ramakrishna Rao suggests that the powers of Dharmadarsis may be further strengthened consistently with the supervision of the Revenue authorities and that they may be empowered to carry out any work not exceeding Rs.25/- and suggests, among other minor matters, reduction in the form of accounts prescribed.

The suggestions above made by most of the officers and non-official gentlemen require a material modification of statuary provisions -- contained in the Muzrai Regulation and the rules framed thereunder.

NOTE—Contn. sheet.

4/2 21.

G. R. S. LII—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

The accompanying draft Handbook has been circulated to the Commissioners and Select non-official gentlemen for an expression of their views and they have been ~~[illegible]~~ received. No material change effected in the matter of the provision of Sec 14 of the Enactment Regn is called for.

In this draft, the Amildar is recognized as the Taluk Magistrate officer and various duties are imposed upon him. But there is nothing in the Magistrates Regulations as it is, to justify the addition

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ROUTINE NOTES

[To be used only for notes, requisitions, etc., not intended for permanent record]

of such a course, Section
1 of Sec 1 of the Muz Regn,
a Muzzai officer means
the Dy Comm or an
Asst Comm to whom
the Com shall have
delegated his powers.
The Sudan does not
come in under the expression
"Muz offences" as defined
in the Regulations and
nothing can be stated in
the Rules of the Handbook
which cannot be justified
by the Regulation. ~~The~~ No duties
~~Functions~~ can be ~~performed~~ by
Sudanese unless
they are treated as Muzzai officers

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N.D.1880—GPE—1,50 000—25-21

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

And this Council see
some without any
amendment of the
definition of "Firearm"
in the Firearms
Rules. This
question of Amendment
is dealing in the Legislature
section and the
question on the con-
sideration of the Draft Handbook
will be taken up as
soon as the Amendments
is made.

A

Council Member 12/4/12

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G. R. S. III --3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record

4657-81
6.3.22

A Agree
Rec
7.3.22
W 7/3/22

Orders noted. This
may be kept on the
Secret Subject (Miscellaneous)
or the papers recorded &
sent to the Record
Office

The whole file may be
referred to the Murray
Comm. for Inf? & draft
heard both for major War Insts
& the order 28ns a Carlo. provide

BG
8/10/22

A B. Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

W D 1880—GPB—1/50 000—9.5.21

12.

Transferred to the Registry
War Cmn. Pt. 15-39 Forms B-22-14
Under No. 8/13-10-22

DRAFT.

HAND BOOK

— OF —

Major Muzrai Institutions.

Caxton Press, Bangalore—1919.

DRAFT.

Handbook of Major Muzrai Institutions.

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DRAFT.

HAND BOOK

— OF —

Major Muzrai Institutions.

I. General.

Definition

Muzrai Institution is defined in Section 2 (1) of the Muzrai Regulation (VI of 1913) as follows:—

"Muzrai Institution" shall mean and include.

(i) Every temple, mosque, or other place of worship or religious service, any chattra or house of feeding or rest for travellers without charge, or other institution of a religious or charitable nature, which is now actually in the sole charge of Government or for the support of which any annual grant in perpetuity is made from the public revenues, or an inam has been granted and is recognized and registered at the Inam Settlement as a Devadaya or Dharmadaya grant.

(ii) Every institution of a religious or charitable nature which, under the provisions of this Regulation, has been taken under the sole management of Government, so long as it remains under such management.

Classification.
(G. O. No. 251 & 25/ M. F. 371 13-2 dated 2 4 1,)

With a view to systematize the control and supervision over the work of Muzrai institutions, Government have classified them as follows:—

1st class:—Those having a total income from all sources exceeding Rs. 1000 per annum and a few others of special importance to be specified from time to time.

2nd class:—Those with an income ranging between Rs. 100 and Rs. 1000.

3rd class:—Those with an annual income of less than Rs. 100

Institutions outside the State which are maintained from the State Revenues come under the 1st class.

All Anna Chattrams maintained by Government funds and Matts under Government management are Major institutions.

Note:—Where two or more institutions are within easy distance of one another and are capable of being clubbed together for purposes of administration they may be treated as a single unit and classified according

to the total income of the constituent institutions, or one or more of them may be treated as subordinate Institutions attached to a Major one.

II. Statutory Provisions.

Enquiry regarding mismanagement of the property of a religious or charitable institution.
(Section 8 of the Muzrai Regulation.)

When it is brought to the notice of the Muzrai Officer that any religious or charitable institution dedicated for the benefit of the public or a defined section of the public or any property pertaining thereto is being grossly and persistently mismanaged, he may institute an inquiry into the truth of the allegations against the persons in possession and management of the property or the institution.

Order by Muzrai Officer in such cases.
(Section 9 of the Muzrai Regulation).

If it is proved that there has been gross and persistent mismanagement of the institution or of any property pertaining thereto, or any misapplication or misappropriation of any part of the property or a breach of trust in respect thereof, the Muzrai Officer may order—

(i) that the institution may be taken under the management of Government;

(ii) that the property which has been mismanaged or misappropriated may be delivered back either to the institution or to the possession of Government for the institution;

(iii) that security may be given for the proper performance of the trust or management of the property;

(iv) may frame a scheme for the proper management of the institution or management of its property and the application thereof; and

(v) pass such other ancillary or necessary orders as the case may require in accordance with justice and equity.

Procedure in cases of wrongful alienation of property belonging to a religious or charitable institution.
(Section 10 of the Muzrai Regulation).

Where property belonging to a religious or charitable institution has been wrongfully alienated by way of sale, barter, mortgage, lease or otherwise within three years before the date of issuing a notice under this section, the Muzrai Officer may, after giving notice to the alienee and holding a summary enquiry in accordance with the provisions of the Mysore Land Revenue Code, direct that possession be restored to the institution or the Government assume possession thereof on behalf of the instituion.

Failure of the object of trust.
(Section 11 of the Muzrai Regulation).

Where the whole or part of the objects of a religious or charitable trust has failed, the Muzrai Officer may, subject to such general rules or special orders as Government may have issued, after notification in the official Gazette and hearing such parties as may appear in an enquiry, pass an order directing that the property or the proceeds thereof in

respect of which the object has failed, may be utilized for some object of a similar nature and may frame a scheme for administration thereof.

Power to make rules for the maintenance of accounts, etc., by persons in charge of the religious or charitable institutions.

(Section 13 of the Muzrai Regulation).

Government shall have power to make rules directing that persons in charge of religious or charitable institutions shall—

(*a*) keep regular accounts of income and expenditure;

(*b*) submit such returns and supply such information as may be necessary;

(*c*) allow such inspection and verification as may be necessary.

And may, be said rules, prescribe penalty not exceeding one hundred rupees any infraction thereof.

Wrongful alienation of inams granted for the upkeep of religious or charitable institutions.

(Section 14 of the Muzrai Regulation).

Where any inam granted by Government for the upkeep of any religious or charitable institution is wrongfully alienated or has passed to the possession of a third party in any manner and the proceeds thereof have been diverted from the purpose for which it had been granted, the Muzrai Officer may, after enquiry, direct that the property be resumed and re-transferred to the institution for whose benefit the inam was intended, or may cancel the inam tenure and impose the full assessment due to Government under the provisions of the Land Revenue Code or cancel the tenure and direct the assessment recovered to be handed over for the benefit of the original institution.

Provided that no person who has had adverse possession of a property for a period of 12 years shall be deprived of such possession.

Restoration of alienated Devadaya Inams.

(Chief Commissioner's Notification No. 266, 17-11-1877.)

All inam lands granted to religious and charitable institutions, and for the maintenance of persons rendering service therein will be confirmed and continued to them so long as the conditions of the grant are duly fulfilled.

Whenever it is found that such lands are diverted from the object for which they were granted by means of sale, (whether by private contract or by Court or Revenue sale) gift, mortgage or otherwise, the following rules shall be observed:—

(*a*) Where such alienations were made prior to the 31st January 1853, but within 50 years computing the period of possession up to 14th December 1867, the lands or villages so alienated will, if not restored voluntarily by the holder, be confirmed subject to a jodi of one half the assessment (*i. e.*, survey valuation) the jodi or assessment so imposed

being payable direct to the institution from which they were alienated.

(*b*) In the case of alienations made subsequent to 31st January 1853, a notice will be issued to the alienee or alienees requiring him or them to restore, the lands to the institutions to which they belong, within 6 months from the date on which the notice is served on the alienee or alienees, or his or their agent or manager who may be incharge of the lands, and on default of compliance, the lands will be summarily resumed and restored to the institution by the Revenue authorities under instructions from the Inam Superintendent

(*c*) In the case of a simple mortgage or hypothecation of the inam lands, without possession, the transaction will be declared null and void in so far as it is intended to create a lien on the lands or to treat them as security for the loan advanced.

Lands held for 50 years and upwards, with or without titles, computing the period of possession up to 14th December 1867, will be confirmed to the holders on the terms prescribed in the Land Inam Rules, and will not be included in the title deed granted by the Inam Department to the religious Institutions.

The alienations, whether made in favour of the disciples of the institution or others unconnected with it, will be treated alike, and disposed of under these rules.

Appointment of Dharmadarsis
(Section 15 of the Muzari Regulation.)

Government may appoint Dharmadarsis to manage the affairs of religious or charitable institutions for such term and with such powers as may be prescribed and may frame rules for the conduct of business among them.

Investment of Dharmadarsis with the powers of a corporate person.
(Section 16 of the Muzrai Regulation.)

Government may invest Dharmadarsis with the powers, functions and responsibilities of a corporate person including power to hold and dispose of property and to sue and be sued

Appointment of Committees with powers of management.
(Section 17 of the Muzrai Regulation.)

Government may also appoint a Committee of persons chosen by election or otherwise with such powers of management and supervision as may be prescribed by rules, over one or more religious or charitable institutions.

Investment of trust money.
(Section 18 of the Muzrai Regulation.)

It shall be lawful for any trustee or person or persons having the management or control of any religious or charitable institution to invest money belonging to the institution and not required for immediate use on any of the following securities, and on no others, viz:—

(*a*) In Promissory Notes, debentures, stock or other securities of the Government of India or Mysore.

(*b*) In stock or debentures of, or shares or as deposits in Railway or other Companies approved by Government;

(*c*) On a first mortgage of immovable property situate in Mysore; provided that the property is not a lease-hold for a term of years and that the value of the property exceeds by one half, or if it consists of buildings exceeds by three-fourths, the mortgage money; or

(*d*) On any other security expressly authorised by the Instrument of Trust or approved by Government.

Recovery of arrears of rent or revenue due to a Muzrai institution.
(Section 19 of the Muzrai Regulation.)

Arrears of rent or revenue due from tenants in respect of property belonging to a Muzrai institution may be recovered by the officers empowered to recover revenue due to Government in the same manner as arrears of land revenue due to Government.

Procedure when property is situated in more districts than one.
(Section 20 of the Muzrai Regulation.)

When the property of any religious or charitable institution is situated in more districts than one, the Deputy Commissioner in whose district the institution itself is situated or with his consent any other Deputy Commissioner in whose district any part of the property is situated, may exercise all the powers conferred by this Regulation as regards the whole of the property provided that, in cases of doubt or difference, Government, may direct any one of the Deputy Commissioners having jurisdiction to take cognizance of the whole matter.

III. Pujaris and other Hereditary Temple Servants.

Enquiry into the claims to the Office of a Pujari or other servant of a Muzrai institution.
(Section 32 of the Muzrai Regulation.)

When there is a dispute about the office of a Pujari or other servant of a Muzrai institution which by law or usage descends by hereditary right, the Amildar of the Taluk in which the institution is situated shall hold an enquiry in the presence of the parties interested and record statements and evidence relevant to the case.

Decision by Deputy Commissioner or Assistant Commissioner.
(Section 33 of the Muzrai Regulation.)

The Muzrai Officer shall, after reading the record of enquiry by the Amildar and hearing the parties interested, and after making such further enquiry as he thinks necessary, pass a decision on the merits of the case.

No temple office or service in a Muzrai institution to be hereditary, except under certain circumstances
(Section 34 of the Muzrai Regulation.)

In the absence of proof to the contrary, no office or service in a Muzrai Institution shall be deemed to descend by hereditary right unless it has been conferred originally with such an express stipulation in writing by a person with due authority or has been held successively

by three generations of the same family in succession in due legal course.

Appointment of Pujari or other officer in a Muzrai institution. (Section 35 of the Muzrai Regulation.)

Where there is no claimant entitled to succeed to the office of a Pujari or other office in a temple or other place of worship, the appointment shall be made by the Muzrai Officer in cases of institutions under the direct management of the Muzrai Department or in cases of other institutions dedicated to the public or a section of the public by the devotees of the institution living in the vicinity under such rules as may from time to time be made by Government.

Removal of a Pujari at the instance of Bhaktas. (Section 36 of the Muzrai Regulation.)

Where a majority of not less than three-fourths of the inhabitants of a village or other unit being devotees of a temple object to the employment as Pujari of a person claiming by hereditary right, such person shall be set aside provided that the objectors pay to the claimant such amount by way of compensation as may be fixed by the Muzrai Officer.

IV. Dharmadarsis.

The Muzrai institutions classed as Major will be under the control of the officers of Muzrai Department, to advise and co-operate with whom in matters relating to the internal management a Committeee of Dharmadarsis will be appointed for each institution.

Appointment.

The Committe will be appointed by Government on the recommendation of the Deputy Commissioner in the following form.

Serial No.	Name.	Caste.	Age.	Occupation or position.	Remarks as to local influence, interest etc.
1	2	3	4	5	6

Number.

The number of Dharmadarsis shall not be less than five or more than nine for each institution or group of institutions, one of them being made the convenor of the meetings of the committee.

Period of office.

Every Dharmadarsi will hold office for five years unless removed within such period for a sufficient reason.

Removal.

Any Dharmadarsi failing to attend more than three consecutive meetings of the Dharmadarsis or being absent from station for more than three months together will be liable to be removed. For any other sufficient reason the Deputy Commissioner may, recommend to the Government, the removal of any Dharmadarsi from his office.

Appointment in case of vacancy.

Whenever a Dharmadarsi vacates his office or is removed from his office before the expiry of the term of five years, the vacancy may be filled up by the appointment of another person, such person holding the office only for the unexpired portion of the aforesaid term.

Notification of appointment and removal.

All appointments and removals of Dharmadarsis shall be duly notified in the Mysore Gazette.

V. Management.

What Dharmadarsis may do

("A" set of rules under Section 15 of the Muzrai Regulation.)

The responsibility for the proper management of the Major Muzrai Institutions rests wholly with the Muzrai Officers and they will be assisted in the discharge of their duties by an advisory body of Dharmadarsis, to whom however such powers of control and management either specially or generally may be delegated as may be considered expedient by Government.

The following are among the powers which may be so delegated.

(i) The periodical inspection of the jewels and other valuable properties belonging to the institutions in the presence of the servant or other person entrusted with the custody thereof. The result of the inspection should at once be reported to the Amildar ;

(ii) the opening of the *Golaka* box in the presence of the chief servants of the temple and remitting the realisations without delay to the Taluk Treasury ;

(iii) the conduct or supervision of any Santarpane, Utsava or other celebration on any special occasion ;

(iv) the supervision of petty repairs ; and

(v) grant of casual leave (not exceeding three days to servants.)

Conduct meetings.

The Dharmadarsis of each institution or group of institutions shall meet at least once in a month and oftener, if necessary, to discuss the affairs of the institutions under their supervision. Such meetings should be held in the premises of the institution and one half the total number of Dharmadarsis will form the quorum. The convenor shall preside at the meeting, and in his absence one of the Dharmadarsis elected for the occasion shall preside and sign the proceedings. The decision of the majority shall be considered to be the resolution adopted by the body The President shall have a casting vote, if the opinion of the members should be equally divided. The Amildar of the Taluk may, whenever he considers necessary, attend such meetings

The Muzrai Superintendent may also convene meetings of Dharmadarsis for purposes of discussion and consideration of matters relating to the institutions visited by him. The proceedings of such meetings shall also form part of the Dharmadarsis' record.

The proceedings of the meetings of the Dharmadarsis shall be recorded in a book to be kept for the purpose, and copies of the proceedings shall at once be forwarded to the Amildar under the signature of the convenor or other Dharmadarsi presiding at such meeting.

The Amildar will immediately on receipt forward a copy of the proceedings to the Sub-Divisional officer or the Deputy Commissioner and another copy direct to the Muzrai Superintendent with such observations thereon as he desires to make.

In all matters of routine relating to the internal management of the institution the resolutions adopted at the meetings of the Dharmadarsis shall be given effect to, if approved by the Amildar. But where the Amildar disagrees, he shall forward with due despatch a copy of the proceedings to higher authority for orders, with a brief statement of his reasons for disagreeing with the resolutions of the Dharmadarsis. Pending further orders in the matter, the Amildar may defer execution or the resolutions of the Dharmadarsis, and in urgent cases take such action as may be immediately necessary.

Scrutinise monthly Accounts.

The monthly accounts of receipts and expenditure in the institution shall, before submission to the Amildar by the Parpattegar or other official of the institution, be scrutinised and checked at a meeting of the Dharmadarsis; and the result of the scrutiny shall be recorded in the proceedings book and an extract thereof shall be appended to the accounts submitted to the Amildar. For purposes of the examination of the monthly account the Dharmadarsis shall be given free access to all registers and records maintained in the institution.

Supervise routines.

The supervision of the daily routine affairs of the institution may be undertaken by individual Dharmadarsis in rotation or otherwise as may be resolved upon by them in a regular meeting.

It will be the duty of the Dharmadarsis to see that daily and periodical ceremonies are performed at the regulated time and in the prescribed manner and that the amounts assigned therefor are properly utilized. To enable the Dharmadarsis to efficiently discharge their duties in this direction, the Peshkar or other responsible manager of the institution should render all necessary assistance by way of furnishing information regarding the practice and existing difficulties and should carry out the

instructions given unless when considered to be clearly objectionable.

Report irregularity of misconduct.

The Dharmadarsis shall not be competent to punish any servant of the institution but may report to the Amildar any irregularity or misconduct on the part of any one of them; and the Amildar shall thereupon proceed to take such action in the matter as may be called for. Where the circumstances do not call for a special report or if the Dharmadarsis or any one of them prefers the course a note of the event may be left in a book to be specially maintained for the purpose and it will then be the duty of the Peshkar or Parpathegar to take the necessary further action.

The Dharmadarsis shall not dispose of any properties belonging to the institution in any manner whatsoever except on the previous written order of the Amildar or higher Muzrai Officer competent to deal with the same.

Applicability to Mahomedan institutions.

The foregoing rules shall apply *mutatis mutandis* to Nazarin-e-Owkoffs appointed for Mahommadan Muzrai institutions.

Correspondence.

The convenor shall conduct all correspondence with Government officers and others in the name of the Dharmadarsis.

Inspection and Audit.

The Deputy Commissioner should systematically inspect at least once every two years all the Major Muzrai Institutions in the District, test the capacity and fitness of the servants and scrutinize the accounts. Notes of such inspection should be reduced to writing and forwarded to Government for information through the Muzrai Superintendent The Sub-Division Officer should inspect all the Major and listed institutions in the Sub-Division once a year and send notes of his inspection to the Deputy Commissioner, copies of the same being forwarded direct to the Muzrai Superintendent for information. The Amildar should arrange to inspect every Muzrai institution of the Major and listed class once every quarter and submit reports to the Sub-Division Officer on matters requiring orders. The Muzrai Superintendent will, as a rule, inspect the more important institutions of the 1st class once a year and every one of them at least once in three years The notes of his inspection with any suggestions he may wish to make should be forwarded to the Government, copies of the same being also sent to the Deputy Commissioners for information. The efficiency Audit Officer and the Accounts Audit Officer working under the orders of the Muzrai Superintendent will systematically audit the accounts of these institutions and other-

wise generally help the local Muzrai Officers in maintaining and improving the stand ard of efficiency.

Besides the above the Comptroller will arrange to have the accounts of all institutions with an income exceeding Rs. 5,000 a year audited by the Special Audit Branch of his office.

Soon after the close of the year the Amildar should submit a report on the administration of the Major Institutions in his charge to the Deputy Commissioner through the Sub-Division Officer and the same should be consolidated and incorporated by the Deputy Commissioner in the District Muzrai Administration Report. A copy of the Amildar's report together with the statements accompanying it should be sent direct to the Muzrai Superintendent for his information.

V. Accounts.

The Sources of income of the institutions of the first class are often varied and may include some or all the items mentioned below :—

I. Cash endowments

(*a*) Cash grant being the Tasdik allowances settled permanently upon the institution
(*b*) Interest on investments. (Public Loans and Government Securities.)
(*c*) Income from Sevartha deposits
(*d*) Payments on Puduvat bonds
(*e*) Savings Bank Deposits.

II. Rent and Cesses.

(*a*) Assignment of Mohatarfa, Abkari or other cesses.
(*b*) Amarai leases of topes.
(*c*) Rent of shops, houses and enclosed spaces such as cart-stands.
(*d*) Receipts from lessees.

III. Casual collections.

(*a*) Sevartha fees (casual).
(*b*) Golaka collections.
(*c*) Kanike and Karpurarti collections.

IV. Collections from auxiliary activities such as Jatra.

Jatra collections from
(*a*) Levy of fees on cattle :
(*b*) Shops during Jatras ;
(*c*) Sale of manure etc.

V Miscellaneous collections.

Miscellaneous such as
(*a*) Sale of unserviceable articles
(*b*) Value of stock sold ;
(*c*) Grant of sandalwood etc.

2. The chief items of expenditure will fall under one or other heads shown below :—

I. Establishment.

Establishment.
(*a*) Permanent.
(*b*) Temporary.
(*c*) Periodical.

II. Worship etc.	(*a*) Nityakatle or Varakatle. (*b*) Hetchukatle. (*c*) Nehimi. (*d*) Periodical purchase of cloths and other articles for use. (*e*) Contingencies.
III. Repairs & Reserve.	(*a*) Repairs to buildings. (*b*) Repairs to Vahanas and other moveable articles. (*c*) Improvement to land and irrigation sources. (*d*) Contribution to Muzrai Establishment Fund.
IV. Revenue charges.	(*a*) Jodi. (*b*) Kandayam. (*c*) Cesses. (*d*) Potgi to Shanbogs or commission on collections.
V. Other charges.	(*a*) Feeding of pilgrims. (*b*) Langharkhana. (*c*) Sanitary arrangements. (*d*) Hospital. (*e*) School. (*f*) Miscellaneous including stock sales.

3 The accounts to be maintained have obviously to be in varying degrees of elaboration according to the importance and complication of affairs in the institution in question. The accounts and registers indicated below need not be kept in their entirety in the case of all Major and listed institutions. The case of each institution has to be decided on its individual requirements, but it will be laid down as a general rule that all the accounts in question be maintained in the case of institutions with an income of more than Rs. 5,000 - and that the more important of them (numbered in Roman numerals) be maintained in all the Major Institutions. As regards the maintenance of the remaining accounts by the less important institutions, the Deputy Commissioner will on a study of individual requirements order which of them should be kept and which may be omitted.

4. The accounts and registers to be maintained may be grouped under the following heads.—

(1) Those that are essential and that have to be kept in all institutions;

(2) those that are of a subsidiary nature, and

(3) those that are maintained for administrative purposes.

In the appendix are given forms (Serial Nos. 1 to 36) of the accounts and registers to be maintained. These are numbered in a manner which will at once exhibit their nature and interrelation. For example

forms numbered in Roman numerals are essential account forms, those numbered in small letters are of the auxiliary class and those numbered in capital letters belong to the 3rd or administrative class. Again in each of the two last classes, consecutive Arabic numerals are added as required to indicate that the forms in question are of the same nature.

5. The headings of the several accounts and registers explain the purposes they are intended to serve while brief instructions are appended at foot to help in their maintenance. Therefore only a short general description is given in the following paragraphs of the several forms prescribed.

6. *Account Forms (I to IX).* Every item of transaction in—cash or of stock, income or expenditure—is entered in its appropriate account, the Cash Book (I) or the Registers of Receipts (II) or Issues (III) of Stock articles and is, then at the end of the day ledgered under its proper head of classification in either the Cash Abstract Book (IV) or the Stock Abstract Book (V). At the end of each month, the totals of (IV) and (V) the value of stock articles being calculated according to contract or other rates as may be found suitable, are cast into the appropriate twelve-monthly columns provided therefor in the Abstract of receipts (VI) and Expenditure (VII) during the year. From these abstracts, the monthly return required to be submitted can be very easily made up. Every official who has an imprest has to keep an account for it and the chief temple official if he is given an imprest, has form (VIII) ready to his hand, while at the same time if he advances and recovers money he may note entries in form (IX) which is prescribed for the purpose.

Auxiliary Account Forms: (a b c etc. series). There are the a1. a2. a3. forms to keep watch over the personnel of the establishments, their attendance and monthly payments respectively. "Jinasi" provisions are required for the several kinds of services in the temple and accounts of their "Jama-karch" are kept in form b, while in b2. the receipt and issue of Parimala Dravya are recorded. The Memo of Prices settled with contractors is kept in b3. and indents and supplies are regulated by the trefoil form b4. Daily services form the most important part of the activities of an institution and particulars of these are tabulated in forms c1 and c2. (scale and numerical list), a monthly abstract also being kept (c3.) Next to the daily services, the special services come in for attention and are recorded in the form of a scale (c4). Should there be an auxiliary activity like the Sivakuta, Ramanujakuta or Langarkhana, it is necessary for its receipt and issue of

provisions being recorded in form (a) and form (d2.) gives the number of persons benefited classified according to certain standards. Services offered by devotees should be carefully conducted so as to respect the feelings of Sevarthadars and hence a classified register of amounts received on account of sevas is kept (e); for each seva is given a counterfoil receipt (e2); for widespread information, copies of a table of sevas (e3.) are to be exhibited in the premises of the institution and, lastly, the important item of "Rokkavecha" (cash contribution to the temple and officiating servants reserved out of the total amount received) is dealt with in form (e4.).

8. *Administrative Account Forms (A, B, C, etc. series.* Of these, forms A and A2 deal with income from immovable properties and forms A3 and A4 with that from movable properties These registers should be renewed once in 5 years. A5 is the receipt counterfoil form for monies received on account of the properties. In A6 and A7 are tabulated monthly and periodical items of income accruing are compiled from data available in Registers A, A2, A3 and A4 and A8 is the Demand, Collection and Balance Register to be posted up with the aid of the registers A6 and A7 and the abstract of receipts (VI). The Register of Establishments (B) corresponds to the Barabaluti Register which is kept in the case of the village officials Form C gives the details of endowments made for sevas left by the donors under Government management.

9. In addition the following registers will be maintained and posted regularly, a renewal being made once in 5 or 10 years according to requirements.—

(*a*) Register of jewels (in form prescribed in Government Order No. 833-43/M. F. 535-09-16 dated 18th January 1919).

(*b*) Visitors' Book.

(*c*) Inspection Book.

(*d*) Sha Amal Diary which is a diary kept from day to day by the chief servant of the temple and relating to the regular and occasional services and notable events.

(*e*) Register of *mamul* observances on ordinary and special occasions.

(*f*) Register of proceedings of Dharmadarsi meetings.

(*g*) Register of records kept in the institution.

10. The following vouchers should be carefully preserved for a period of 12 years:—

1. Register of remittances to Treasury.
2. Counterfoil book of receipts granted to Sevarthadars.
3. Counterfoil book of receipts granted to tenants, debtors, etc.
4. Memo of prices settled with contractors for articles to be supplied.
5. Counterfoil book of indents to contracts.

11. It shall be the primary duty of the Peshkar or Parpathegar to see that they are posted from day to day. A regular scale of income and expenditure will be fixed in each case and will be subject to revision every five years and to enable this being done properly, a note should be kept of the occasions for which the scale fixed provides too scantily or lavishly.

12. As far as possible purchases should be made in open market or from a contractor chosen by the Amildar in consultation with the Dharmadarsis. In the case of all institutions with an income of more than Rs. 5,000/- the contractor shall be chosen by the Deputy Commissioner after duly calling for tender of rates. Where the estimated purchases exceed more than Rs 5,000/- sanction of Government shall be obtained for the rates accepted. The scale of income and expenditure should as far as possible be posted in a prominent place of the temple and where this is not practicable, it should be made easily accessible to the public. A book of complaint should be maintained and made available to the devotees to record their grievances.

VI. Internal Discipline.

1. The Peshkar, Parpathegar or other official who is placed in charge, will be held responsible for the discipline of the establishment and maintenance of the institution efficiently and satisfactorily. He will maintain an attendance book wherein should be noted regularly the attendance of the holders of honorary offices in the institution and should himself attend the institution and be present at all important ceremonial functions during the day or whenever the strong room or box of the temple has to be opened He should be freely accessible to devotees and deal with their complaints and criticisms with tact and sympathy. By his own character and work he should set an example to those who work under him. He shall be responsible for the custody of the records, the maintenance of accounts and the submission of periodical returns. He shall be responsible for the prompt collections of the dues to the temple unless when other arrangements exist for the purpose. Every month he will check the stock registers both of movable and immovable property. Once

every quarter, he should thoroughly examine the buildings, walls, roof and floor, and submit a report to the Amildar to help him in his inspection. He will exercise such powers of punishment as may be delegated to him by the Amildar under the general or special orders of the Deputy Commissioner.

2. Except in the case of Peshkars, Nazims and Khazis whose appointment vests with Government and offices of honour such as Acharyapurusnas the disciplinary powers of Amildars will extend to fine not exceeding one month's pay and suspension for a period of three months in the case of all Parpathegars, Archaks and other hereditary servants and will he plenary with respect to others subject to the usual rights of appeal aud revision.

3. The powers of the Deputy Commissioner and Sub-Division Officer will be limited to a fine not exceeding 2 months' pay and suspension for a period of 3 months in the case of Peshkars, Nazims and Khazis and in other cases their powers will be plenary subject to the usual right of appeal and revision.

4. The Peshkar, Parapathegar and other paid servants of the institution will be subordinate to the Dharmadarsis and will be bound to carry out the directions given to them by the latter, which are not contrary to *mamul* and otherwise not open to objection. In cases of doubt or delicacy, the situation should be respectfully explained to the Dharmadarsis concerned with a view to further consideration and if need be orders of the Amildar should be solicited before taking action.

5. The disciplinary punishment of the holders of offices of honour such as Acharya-Purushas deriving their titles from the Sannads of the Sovereign will rest with Government. These are entitled to enjoy the perquisites of the office through an agent duly appointed, whenever owing to non-residence or other causes they are unable to attend in person. The Agents so appointed have to be men of good character and some attainments in religious scriptures and their nominations have to be approved by the Muzrai Departmental officers. (Vide observations of Government on this subject in Government Order No. 531-46/M.F. 69-08-4 dated 19th August 1915.)

VII. Appointments.

The technical servants of a temple are the Pujarics. Archaks, Agamiks who conduct the actual worship. These belong ordinarily to a special and numerically small class. Though in their case hereditary right is usually recognized, yet at the same time good character

and knowledge of forms and rituals of worship are requisite qualifications and have to be insisted upon. In case an officiator should exhibit insufficient knowledge of the method and the texts, he may be given time to acquire sufficient learning on the subject. A persistent repute for bad character or immoral life will be sufficient reason to remove an Archak from his post.

2. In the case of vacancies arising, a Hakdar may, if a female or minor, be permitted to present a competent substitute within a reasonable time and on such mutual understanding as regards participation of profits as they may come to. If no such substitute is produced, the Muzrai Officer may proceed to appoint a duly qualified man and in so doing he is not bound to reserve any fraction of the emoluments to the Hakdar. The substitute so appointed will not be removable merely at the pleasure of the Hakdar.

3. The non-technical but superior appointments consist of all posts which can be held by the community in general, such as Sannidhi Paricharaks, Swayampakis, Mantrapushpa, Adhyapaka, Vedaparayana, Stotrapatha, Sripada etc. In these cases also a reputation for good character is essential and in posts where special qualifications are required the officiators have also to be duly qualified. The interests of the institution however do not require that special prominence should be given to Hakdari rights, and unless such rights have been expressly created under orders passed by a competent authority no special recognition to such claims should be allowed. It is to be observed that the emoluments are never sufficient to pay both the Hakdars and their substitutes if these are to be at all satisfactory. The following general considerations may be kept in view in filling up vacancies in these offices :—

(1) Preference may be given to members of the family of the last Hakdar according to propinquity, but no person will ordinarily be appointed who is not at the same time duly qualified and also willing to enter upon his duties.

(2) The claims of persons obviously incompetent to perform the service will be passed over in favour of the next competent heir,

(3) In cases of minority of the heir, the registry may be deferred until such time as the minor proves himself to be competent to undertake the work.

4. As regards temporary vacancies the officiator will ordinarily be at liberty to produce a satisfactory

substitute and will at the same time be personally responsible for the latter's good conduct and for the discharge of legal and customary conditions attaching to the office. When he is not able to do so, the Muzrai Officer may appoint a suitable person from an approved list maintained by Dharmadarsis of candidates available in the locality qualified to hold the various offices.

VIII, Auxiliary Activities.

An institution may have one or more auxiliary activities of the kind mentioned below attached to it:—

1. Jatra.
2. Sivakutam or Ramanujakutam.
3. Ayurvedic Dispensary.
4. Patasala.
5. Exposition of Purana.
6. Sabha for holding periodical meetings and delivering lectures.
7. Bajana Matha.

Of these the Jatra is the most important. It is usually held in connection with and in continuation of the principal festival of the year and a large gathering of people takes place actuated by various motives The occasion is availed of by the merchants to exhibit their wares for sale and sometimes cattle are brought in large numbers for sale or exhibition. In the case of such established gatherings, a special levy by way of fees is made on the shops and cattle assembled and the net proceeds are credited to the temple funds.

The most important duty attaching to the temple authorities in this connection is to see that adequate arrangements are made to ensure the safety and comfort of the people assembled, within the limits fixed by the conditions of the locality and the financial resources of the institution In any case necessary precautionary sanitary measures will have to be taken to prevent any epidemic breaking out and medical assistance in case of emergencies should be handy (Vide also Government Orders Nos 9642-50 San. 118-12-2 and 7361-70 San. 43-14-9 dated 7th June '13 and 20th March '15.) Drinking water for men and cattle should be provided and protected from contamination and special watch should be maintained over the sellers of eatables and fruits to see that stale and unwholesome food and over-ripe fruits are not catered to the public.

The occasion may well be used to impart useful knowledge and interesting information to the people assembled in the form of popular lectures and talks on topics of sanitation, agriculture, veterinary science, education, co-operation, rural industries etc. Easy

lessons on religious tapics will also be pertinent to the occasion and Harikatas and Sankirthanam parties will appeal to the devotional sentiments of the people besides being a wholesome form of amusement. On this topic a bulletin issued by the Mysore Economic Conference in 1915 may be consulted.

2. When a Sivakutam or Ramanuja Kutam is attached to a temple, it must be so worked as to answer the greatest comfort of the devotee public, consistent with the other fixed engagements in the temple. These institutions are intended for the benefit of persons visiting the place solely for the purpose of worship in the temple and visitors on other business such as court, trade etc. should as far as possible be excluded. No local resident is entitled to participate in the benefit except on express sanction of the higher authorities. The same conditions hold good when food is distributed as Desantrikatle.

3. The other activities enumerated above do not call for any general instructions for guidance. The purpose and scope of such activity will usually be indicated when it is brought into existence in connection with any institution. Separate rules may be framed for laying down the conditions under which it should be worked.

IX. Miscellaneous.

Formal correspondence between the Institution Office and the Taluk Office should be avoided as far as possible in view of the fact that the actual management of Major Institutions devolves on local revenue officers and the Institution office should be regarded as an extension of the Taluk office. All duplication of work either by way of correspondence or in the maintenance of accounts should be obviated, the actual apportionment of work being regulated by the special conditions of each Taluk and institution. It may however be laid down as a general rule thal all registers and accounts that are necessary for watching over the affairs of institutions or for submissions of periodical returns and reports should be maintained at the Taluk Office while the institution office should keep note of all details relating to the management.

2. Responsible officers should be present on important occasions of festivals and processions in important institutions. In the case of the festivals of Sri Srikanteswaraswami temple at Nanjangud, Government Order No. 1527-41/Muz. F. 19-14-14 dated 11th January 1915 enjoins when the Amildar and when the Sub-Division Officer should be present. Government Order No. 1633-42/Muz. 356-17-4 dated 27th December 1918,

Srikanteswarasawmi temple at Nanjangud.

Sri Chaluvaraya swami temple at Melkote.

Sri Chamarajeswaraswami temple at Chamarajanagar.

Sri Ranganathaswami temple at Seringapatam.

Sri Gangadhareswaraswami temple at Seringapatam.

Gumbaz Urus processior.

lays down that the Amildar or in his unavoidable absence, the Taluk Sheristadar should invariably be present at all processious of important institutions and in the case of the marginally noted institutions, the Amildar or the Sub-Division Officer should invariably be present.

3. *Jewels should be periodically inspected, valued and taken care of* :—The detailed rules issued with Government Order No. 1833-43/Muz. 535-09-16 dated 18th January 1919 should be scrupulously followed

4. *Temple servants should not live in temple premises* :—The dwelling within the precincts of the institution even if it be temporary should be put a stop to (vide Government Order No. M. 501-8 dated 24th February 1892.)

5. *Temple servants are responsible in regard to loss of property occurring in temples* :—The practice that prevails in the State is to hold all the temple servants accountable for any property of the temple lost. Mere accidental absence from the temple on the day of the theft is not held to be a sufficient ground for exemption. The apportionment of the liability has to be decided on the merits of each case. (Vide pages 119-121, Muzrai Manual).

6. *All parts of the buildings and premises should be kept clean and tidy* :— Specially is the observance of this rule necessary in the case of the kitchen, the well and the Tirthodagundi. (Vide Government Order No. 790-8 dated 5th December 1901.)

7. *Repairs and construction should follow the design of the existing building* :—While providing for repairs to buildings or starting new construction, it should be seen that the work is in harmony with the architectural details of the existing structure. In the case of the more important institutions no construction work except when it is of the nature of urgent repairs or intended to prevent extensive damage should be proceeded with in anticipation of sanction.

Form No. I] [Major Muzrai Institutions.

Cash Book.

.....(Institution).....((Village or Town).....(Taluk).....(District).....(Month) 19.....

Item No.	Voucher.	Details of Transaction,	Receipts.	Expenditure.	Head of Classification,	Remarks.

NOTE :— Advances given from imprests and other amounts should be entered in the Cash book, the items being charged to "advances."

Register of Receipts of Stock Articles.

.....(Institution).....(Village or Town).. .....(Taluk).....(District).....(Month) 19.....

Date.	Folio of Ledger	Particulars of receipt.	Quantity.	Value.	Head of classification prescribed.	Reference to payment of bill, Date and Item of cash book where necessary.	Remarks,

NOTE :—All stock articles including " Parimaladravya " should be entered in this register.

Register of Issues of Stock Articles.

....(Institution) ....(Village or Town)... ... .(Taluk).....(District)... .... (Month) 19.....

Date.	Ledger Folio.	Particulars of transaction,	Quantity.	Value.	Head of charge.	Reference to indent and item No. and date of receipt in cash book where necessary.	Remarks.

Note.—Vide note to Form II.

Daily Cash Abstract Book (Ledger.)

.....(Institution)..... .....(Village or Town)..... .....(Taluk)..... .....(District)..... .....(Month) 19.....

Detailed head of transaction.

Date, month and year.	Reference to page of Cash Book.	Amount received (or expended.)	Remarks.

NOTE :—1. One page will be allotted to each head of transaction.
2. For detailed heads of transaction, Vide forms No. VI and VII.

Form No. V.] [Major Muzrai Institutions

Daily Stock Abstract Book (Ledger.)

.....(Institution)..... ....(Village or Town).....(Taluk)..... (District).....(Month) 19.....

Detailed head of transaction.

Date, month and year	Reference to page of receipt or issue of stock articles.	Quantity received (or issued.)	Value of quantity received (or issued.)	Remarks.

NOTE :—1 One page will be allotted to each head of tran
2 For detailed heads of transaction, Vide form

Form No. VI] [Major Muzrai Institutions.

Abstract of receipts during the year 19 —19

... .(Institution) . ... (Village or Town).....(Taluk).....(Distric

No.	HEAD OF SERVICE.	Month. Cash.	Month. Stock by Value.	Total.
I	**Cash Endowments:—**			
(a)	Tasdik allowance (Government Grant) ..			
(b)	Interest on investments (Public Loans and Government Securities) ..			
(c)	Income from Sevartha Deposits .			
(d)	Receipts on Puduvat bonds loans and obligations ..			
(e)	Savings Bank Deposits			
	Total			
II.	**Rent and Cesses.**			
(a)	Assignment of mohatarfa, abhari or other cesses ...			
(b)	Amarai Lease of Topes			
(c)	Rent of shops, houses etc. ..			
(d)	Receipts from lessees ...			
	Total .			
III.	**Casual Collections.**			
(a)	Sevartha fees ...			
(b)	Golaka collections .			
(c)	Kanike, Karpurarathi collections .			
	Total ..			
IV	**Jatra Collections.**			
(a)	Fees on shops			
(b)	„ Cattle			
(c)	Sales of manure . .			
(d)	Miscellaneous			
	Total ..			
V.	**Miscellaneous.**			
(a)	Sale of unserviceable articles ...			
(b)	Receipts for value of stock sold ..			
(c)	Grant of Sandalwood			
	Total Revenue ...			
VI. (a)	Value of stock purchased			
(b)	„ presented			
VII. (a)	Sale of moveable properties			
(b)	„ immoveable „ ...			
VIII.	Receipts on account of deposits advances and loans .			
IX.	Remittance from Treasury ...			
	Total Receipts			
	Opening balance			
	Grand Total			

Form No. VII.] [Major Muzrai Institutions.

Abstract of Expenditure during the year 19 —19

.....(Institution).....(Village or Town).....(Taluk). .....(District.)

No.	HEAD OF SERVICE.	Month.		Total.
		Cash.	Stock by Value.	
I.	Establishment (*a*) Permanent, (*b*) Temporary and (*c*) Periodical			
II.	**Worship etc,**			
	(*a*) Nityakatle or Varakatle			
	(*b*) Hetchukatle ...			
	(*c*) Nehmi			
	(*d*) Periodical purchase of cloths and other articles for use			
	(*e*) Contingencies			
	(*f*) Puduvat Fund			
	(*g*) Expenditure from Contribution by devotees ..			
	Total ..			
III.	**Repairs and Reserve.**			
	(*a*) Repairs to buildings			
	(*b*) Repairs to Vahanas and other moveable articles . ..			
	(*c*) Improvement to land and irrigation sources .			
	(*d*) Contribution to Muzrai Establishment Fund .			
	Total .			
IV.	**Revenue Charges.**			
	(*a*) Jodi (*b*) Kandayam, (*c*) Cesses, (*d*) Potgi to Shanbhogs (Commission on Collection)..			
	Total ...			
V.	**Other Charges.**			
	(*a*) Feeding pilgrims			
	(*b*) Langarkhana .. .			
	(*c*) Sanitary arrangements			
	(*d*) Hospital			
	(*e*) School .			
	(*f*) Miscellaneous including stock sales ...			
	Total ...			
	Total Expenditure ...			
VI.	Cash expenditure for purchase of Stock articles			
VII.	Capital expenditure (*a*) Purchase of moveable and (*b*) purchase of immoveable property			
VIII.	Payment of (*a*) deposits, (*b*) advances and (*c*) loans			
IX.	Remittances to Treasury			
	Total			
	Total Expenditure ..			
	Closing Balance . .			
	Grand Total .			

Accounts of Expenditure out of Imprest.

..... (Institution) .. .. (Village or Town)..... (Taluk)... ..... (District)....(Year) 19.....

Sanctioned amount of Imprest

Date and Item No.	Particulars of expenditure.	Amount.	Head of Expenditure.	Remarks.
	Total Expenditure ...			
	Balance on hand ...			

NOTE.—The expenditure should be periodically recouped and at the time charged in the Cash Book.

Account for advances (given from Imprest and other amounts) and recoveries made.

....(Institution)..... .... (Village or town).. .... (Taluk).. .. .. (District).... . .. . (Month) 19....

No.	Particulars.	Opening balance.	Advances paid during the month	Total	Recoveries made.	Balance	Reference to cash book item in cases of payment and Recovery.	Remarks.

Nominal Roll of servants on active duty

.....(Institution)..... (Village or Town)..... (Taluk).....(District)

Serial No.	Name of Office.	Name of Registeidar.	Pay.	Name of Badli or Gumasta if any.	Date from— to acting.	Reference to order appointing Badli or Gumasta.	Remarks.

NOTE – Leave space under each entry so as to note the Badlies appointed from time to time. The Register to be renewed whenever necessary.

Form No A2]

Major Muzrai Institutions.

Attendance Register for the month of 19

.... (Institution).....(Village or Town) ....(Taluk).....(District)

Serial No	NAME.	Office.	DATES. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	REMARS. regarding leave etc. (Reference to be given.)

N B — Peshkar or Parpattegar should sign or initial the register under each date.

Acquittance Roll for the month of..... 19

.....(Institution).....(Village or town).....(Taluk).....(District)

Serial No	Name of Office	Name of Official	Pay as per sanctioned scale.	Held over for future Payment.	Deduction such as fine etc.	Net amount to be paid.	Date of Payment.	Signature of Official.	Initials of Peshkar or chief temple official before whom paid.

Form No B 1] [Major Muzrai Institut.....

Jinasi Jama Karch Register.

.. . . (Institution)..... .... (Village or Town) .. ..(Taluk).....(District).. .....(Month) 19

Name of Jinasi . .. .

Date, Month and year	Reference to transaction of receipt or issue	Receipts (quantity)	Issues (quantity.)	Remarks.
				(Enter here details relating to value, only when the transaction is outside the accepted contract.

NOTE —1. One page should be allotted for each kind of Jinasi
2. Parimala Dravya should be omitted from this account.

Form No. B2]

Parimala Dravya Jama Karch.

[Major Muzrai Institutions

..... (Institution) ... ... (Village or Town) . ...(Taluk)..... (District)..... ....(Month) 19

Date.	Particulars of receipt or issue	Items of Parimala Dravya.												Signature of the person receiving.
		ಕೇಸರಿ		ಪಚ್ಚೆ ಕರ್ಪೂರ		ಗಂಧ		ಕೇಸರಿ		ಪಚ್ಚೆ ಕರ್ಪೂರ		ಗಂಧ		
		ಜಮಾ	ಖರ್ಚ್	ಜಮಾ	ಖರ್ಚ್			ಜಮಾ	ಖರ್ಚ್	ಜಮಾ	ಖರ್ಚ್			
1														
2														
3														
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														

NOTE:—This book should be kept under the personal care of the Parpattegar who will be held responsible for the safe custody of the articles.

Form No. B 3] [Major Muzrai Institutions.

Memo of Prices settled with Contractors for articles to be supplied.

.... Institution.....Village or town..... .....Taluk.....District

From.....date.....Month.....year..... To..... .. ..date.....Month.....year.....

Serial No.	Name of Article	Quantity to be supplied	Per Quantity.	Rate. Rs. A. P.	How and where to be supplied	Name and address of Contractor.	Reference to authority sanctioning contract.	Remarks.

Form No. B 47

A [Major Muzrai Institution

Book No .... .. Indent No ....

. . . . Institution . . . . . Village or town

.. .. Taluk. . . . . District

(To be retained in institution)

To

.. .. Contractor.

Please supply the following articles

Article.	Quantity

(Continue overleaf if necessary.)

Gumasta. *Peshkar.*

Form No [

B [Major Muzrai Institution,

Book No.. .. .. Indent No... .. ...

. . . . Institution . . . . Village or town

.. .. Taluk .. .. District

(To be finally retained in the Institution)

To

.. . . Peshkar,

Please receive the following articles and send voucher

Article.	Quantity indented for	Quantity supplied by contractor.	Quantity received by Peshkar.

(Continue overleaf if necessary.)

Contractor. *Peshkar.*

Form No.]

C [Major Muzrai Institution.

Book No ..... Indent No . .....

. ... Institution. ....Village or town

.. .. Taluk..... .... . District

(To be finally returned to Contractor)

To

.... Contractor

Herewith I send voucher for articles received

Article.	Quantity indented for.	Quantity supplied by contractor.	Quantity received by Peshkar

(Continue overleaf if necessary.)

Contractor. *Peshkar.*

Form No. c 1] [Major Muzrai Institutions.

Scale of detailed expenditure in cash and kind under each of the Various daily services.

.....(Institution).....(Village or Town).. .....(Taluk).....(District).....(Month) 19.....

Name of Service.	Scale of expenditure.						Remarks,
	Cash. (*a*)			Rice (*b*1) Quantity.	Ghee (*b*2) Quantity.	etc.	
	Rs.	A.	P.				
Here enter Stapana, Abhisheka, Naivedya, Diparadhane, Kalapuja etc.						Enter as many columns for provisions as may be required.	

Numercial list of fixed services done daily.

.....(Institution).....(Village or Town).....(Taluk).....(District).....(Month) 19.....

Date.	Columns for kind of Services.						Remarks.
	Stapna.	Abisheka.	Naivedya.	Diparadhane.	Kala Puja Nityostava.	Pakshotsava etc.	
1							Open as many columns as there are items of services observed in the temple under nityakatle, Varakatle and Pakshakatle.
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							

Form No. c3] [Major Muzrai Institutions.

Monthly averji of fixed daily services of Various kinds and total expenditure.

.....(Institution).....(Village or Town).....(Taluk).....(District).....(Month) 19

Kind of Service.	Number performed during the month.	Expenditure for each unit of service.			Total expenditure during the month.			Remarks.
		(a) Cash.	(b) Kind.	(c) Qty.	(a) Cash.	(b) Kind.	(c) Qty.	

Form No. c 4]

[Major Muzrai Institutions.

Hetchukatle Register of expenditure in Cash and Kind.

.....(Institution)..... . .. . (Village or Town) . .....(Taluk)..... .....(District)

Occasion (1) of Hetchukatle Date and Month.

Nature of the items of expenditure	Cash Amount.			Kind.		Remarks.
	Rs.	A.	P.	Quantity.	Value.	
1						
2						
3						
4						
5						
6						
etc.						
so on for occasion (2) etc.						

N. B.— Note at foot under each occasion the total expenditure the Sanctioned amount, and reason for excess expenditure of any.

Sivakuta.
Ramanujakuta.
Langarkhana.

Jinasi Jama Karch.

.....(Institution).....(Village or Town).....(Taluk).....(District).....(Month) 19.....

Kind of Jinasi.

Date.	Transaction.	Opening balance (Quantity.)	Receipt (Quantity.)	Expenditure (Quantity.)	Closing balanee (Quantity.)	Remarks.
						This account need not he kept when the issue is direct from the temple ugrana and unspent articles are returned immediately threto.

Note :—(1) Allot one page for each kind of Jinasi used.
(2) The total cost for any pericd can be worked up from quantities and contract rates.

Form No. d 2] [Major Muzrai Institutins.

Number of persons fed or benefited.

.....(Institution) .. ..(Village or Town).....(Taluk).....(District).....(Mouth) 19.....

Date.	Name.	Residence.	Authority for feeding or Grant.	Classification (Sex and age)				Total.	Classification Kind of recepient			Remarks.
				Men.	Women	Boys.	Girls.		Nehami.	Spl. order.	Sevadar (devotee)	

Note :—Enter totals for each date in red ink.

Form No. e 1] [Major Muzrai Institutions.

Classified Register of accounts received on account of Sevas.

.....(Institution).....(Village or Town).....(Taluk) ....(District).....(Month) 19.....

Date,	Sevarthadar's Name.	Name of Seva.									Number of receipt given to Sevarthadar.	Amount of Rokka Vechcha to be distributed to servants of temple.	Remarks.
		Cash.			Value of articles supplied.			Total.					
		Rs.	a	P.	Rs.	A.	P.	Rs.	A.	P.			
		Repeat similar columns for each sava as required.											

Note :—1. For form of scale of Sevarthas, see form No. e 3.
2. For form of receipt to be granted to Sevarthadar see form No. e 2.

Form No. e 2] [Major Muzrai Institution.

Book No. Page No.

.....(Institution) .... (Village or town)

.... (Taluk)..... ...(District)

RECEIVED from ..... person

the amount of..... . ..... and provisions

....

for the .....Seva

on..... dated.

Date

....19

Peshkar

or

Chief temple official.

Form No. 21 B] [Major Muzrai Institution.

Book No. Page No.

... .(Institution) .... (Village or town) . ...(Taluk).... . ..... (District)

RECEIVED from.....

the amount of..... . .....and

provisions . ...

....

for the . ... .Seva on .....

(dated)

Date

.....19

Peshkar

or

Chief Temple Official.

NOTE :—(1) The Sevarthadar is requested to sign on the foil of the receipt in token of having received the same.

(2) The words "and provisions" may be struck of when the full cash ualue of

Table of Seva Offerings.

....(Institution) ....(Village or town).....(Taluk).....(District).....(Month) 19

Provisions Required.	Sevas.				Sevas.				Sevas.				Sevas.				When this Scale was Sanctioned.	Remarks.
	Name Cash Provisions Total.	Rs.	A.	P.	Name Cash Provisions Total.	Rs.	A.	P.	Name Cash Provisions Total.	Rs.	A.	P.	Name Cash Provisions Total.	Rs.	A.	P.		
	(Here mention quantity required)																	
Rice																		
Ghee																		
Milk																		
Cocoanut																		
ete.																		

NOTE :—(1) Sevarthadars can offer at their choice the full money value of the "Seva" or the cash and provisions specified in respect of it in the table.

(2) Sevarthadars will be given receipts for the amounts paid and provisions, if any, offered in form IX B,

(3) A Copy of this should be hung up in conspicuous places within the temple premises.

Form No. e 4] [*Major Muzrai Institutions.*

Register to show disbursements of Rokka Vechcha

....(Institution)..... ... . (Village or town).. .... (Taluk)..... ....(District).... ..... (Month) 19....

Recipients	Amounts due on each day of the month. 1 2 3 4 etc	Total Amount due. Rs. A. P.	Remarks. (Date of Payment and Signature of Party will be entered here.)
Temple.	(Repeat similar columns for the number of days in the month)		
A (Name)			
B			
C			
D			
etc. as required			
Total amount of Rokka Vechcha to be distri- buted.			

NOTE :— In the flog page of this register enter a brief Memorandum as to the mode and time of disbursement of Rokka Vechcha

Form No A 1]

Major Muzrai Institutions.

Register of immovable properties with details income.

.... (Institution)..... . ...(Village or Town) . .....(Taluk)..... .. ..(District)

Serial No	Taluk.	Village	Nature of Property.	Dry, Wet or Garden (if land) Tiled terraced or thatched (if house).	Assessment or Mohatarfa.	Value. Rs. A P	In whose possession	Remarks.	Signature of Peshkar.

NOTE —If it earns income refer to item in lease register in this column (9).

Form No A 2.] [Major Muzrai Institutiosn.

Register of leases and agreements.

....(Institution).....(Village or town) ... ...(Taluk) --- --- .. ..(District.)

Serial No.	Date of lease or agreement	Description of same.	Where document is lodged.	Lessee or Contractor with father's name residence and occupation.	Property affected			Amount of rent or Gutta			Due Dates	Remarks.	Signature of Peshkar.
					Description	Value	Asstt.	Cash	Kind	Qty			

Register of movable property (excepting Jewels) of and over the Value of Rs. 5,

(Institution) (Village or town) (Taluk) (District.)

Serial No.	Name and description of Property.	When purchased or presented.	Name of donor or Anthority for purchasing.	Value of Article.			Remarks as to Condition.	Entries of Periodical inspection.	Where article is placed.	Who is immediately responsible for its custody.	Identifiable marks if any on the article.	Signature of Person responsible.	Remarks.
				Rs.	A	P.							(Note here disposal how and when both reference to Cash Book.)

Form No. A 4] [Major Muziai Institutins.

Register of loans investments and deposits.

.....(Institution).....(Village or Town)..... ..... (Taluk). .... (District) ....19.. ...

Serial No.	Transaction.	Date and Description of documeht.	Where document is lodged.	Excutant's Name, father's name, residerec and addiess.	Amount of loan investment or deposit			Records of loan investment or deposit.	Interes accruing.	Remarks.
					Rs.	A	P.			

Receipt No.

Form No. A-5.]

[Major Muzrai Institution.

... .(Institution) . .. . (Village or town)

.... (Taluk) . ...(District)

RECEIVED from Mr .. ..

bin..... .. .. of ....(place)

the sum of Rs. (in words) ....

....

the quantity of ....

grain (kind) . ... being..... ... ...

....

due by him on account of (transaction) ....

Date

Seal.

Peshkar.

Receipt No

[Major Muzrai Institution.

Receipt No.

Form No A-5.]

....(Institution)..... .....(Village or town)..... .....(Taluk)..... .....(District)

RECEIVED from Mr.....

bin..... of.....(place)

the sum of Rupees (in words)..... ....

....

the quantity of..... .....

grain (kind)..... .... , being ....

....

due by him on account of (transaction)..... .. ..

Date

SEAL.

Peshkar.

Receipt No.

[Major Muzrai Institution.

Register Showing properties yielding monthly income.

.....(Institution)..... .....(Village or Town)..... (Taluk).....(District).....(Month) 19

Serial No.	Description of property	No. and date of lease or agreement or authority.	Period	Recoverable in cash or in kind		Due date,	Date of Receipt and Reference to Item No in cash or Stock Books.																													
				Cash.	Kind,		January.		February		March		April.		May.		June.		July.		August		Sept.		October		Nov.		Dec.							
							Date.	Item No in cash Book	Date	Item No. in cash Book.	Date.	Item No in cash Book.	Date.	Item No in cash Book	Date	Item No. in cash Book	Date.	Item No in cash Book	Date.	Item No in cash Book	Date	Item No in cash Book	Date.	Item No. in cash Book	Date	Item No in cash Book.	Date.	Item No in cash Book	Date,	Item No in cash Book						

Form No. A 7] [Major Muzrai Institutions.

Register showing properties yeilding quantity, half yearly or other periodical income.

.....(Institution).....(Village or Town).....(Taluk).....(District).....(Month) 19.....

Serial No.	Description of property.	No. and date of lease or agreement or authority.	Period.	Recoverable in cash or in kind.					Due date.	Date of receipts and reference item No. in cash or Stock Book.			
				Cash.			Kind.			1st Period.		2nd Period.	
				Rs.	A.	P.	Quantity.	Value.		Date of receipts.	Item No. in cash Bk.	Date of receipt.	Item No. in cash Book

Form No. A 8] [Major Muzari Institutions.

Demand Collection and Balance Register.

.....(Institution).....(Village or Town).....(Taluk).....(District).....(Month) 19.....

Description of properties from which income is due.	Opening demand		Demand for current month.		Total demand		Collection		Closing balance		Date of receipt and reference to item No. in cash or stock books.	Remarks.
	Cash.	Kind.	Cash	Kind.	Cash.	Kind.	Cash.	Kind.	Cash.	Kind.		

NOTE :—In column 1 omit items in case of which no demand is likely to arise and combine other heads; units of lease etc. should be speparately quoted.

Form No. B]

Register of Establishments.

.....(Institution)..... .....(Village or Town).....(Taluk).....(District)

Name of Office.

1	Nature of office and duties	
2	Hereditary nature of the office	
3	Nature of claim of the present holder	
4	Emoluments	
5	Descriptian of any honours due	
6	Reference to order of appointment	
7	Gumasta if any and for what term	
8	Order appointing Gumasta if any	
9	Signature of Peshkar	
10	Remarks	

NOTE :—1. One page should be allotted for each appointment
2. This register should be written up once in 5 or 10 years according to requirement.

Form No C] [Major Muzrai Institutions.

Sevartha Register, showing details of income and expenditure of Sevas under Government management

..... (Institution)..... ... ...(Village or Town).... ..... (Taluk).....(District)..... .... (Month) 19.....

No.	Name of donor.	Money.			Land.				Total available for Seva.		Nature of Seva prescribed with dates.	Cost of Sevas.		Balance.		Remarks regarding the conduct of the Seva by local officers and Dharmadarsis.
		Amount Invested.	How invested	Amount of income accruing.	Area situation, asst and other details.	In whose possession	Amount of income accruing. Kind	Cash.	Kind.	Cash.		Kind.	Cash.	Kind.	Cash	

Slightly different from that prescribed in Go. No. 651—60 (Muz. 552-

D R A F T.

HANDBOOK OF MAJOR MUZRAI INSTITUTIONS.

C o n t e n t s.

	Pages.
I. General.	1 - 3
II. Statutory Provisions.	4 -13
III. Dharmadarsis.	14-15
IV. Management.	16 -23
V. Accounts.	24 -32
VI. Internal discipline.	32 -35
VII. Appointments.	36 -39
VIII. Auxiliary activities.	40 -43.
Forms.	(1) to (36)

- - - - - - - - - -

DRAFT

HAND-BOOK OF MAJOR MUZRAI INSTITUTIONS.

Muzrai Institution is defined in section 2 (1) of the Muzrai Regulation (VI of 1913) as follows:-

"Muzrai Institution" shall mean and include

(1)Every temple, mosque, or other place of worship or religious service, any Chattra or House of feeding or rest for travellers without charge, or other institution of a religious or charitable nature, which is now actually in the -- sole charge of Government or for the -- support of which any annual grant in -- perpetuity is made from the public -- revenues, or an inam has been granted and is recognized and registered in the Inam Settlement as a devadaya or brahmadaya grant,

(11) Every institution of a religious or charitable nature which, under the -

the provisions of this Regulation, has been taken under the sole management of Government, so long as it remains under such --- management.

Classification.

G.O.No.2514-2,/M.F.371-13-2 dated 2-4-1917.)

With a view to systematize the control and supervision over the work of Murai institutions, Government have classified --- them as follows:-

1st class:-Those having a total income from all sources exceeding Rs. 1000 per annum and a few others of special importance to be specified from time to time.

2nd class:-Those with an income ranging between Rs.100 and Rs.1000.

3rd class:-Those with an annual income of less than Rs.100.

Institutions outside the State which are maintained from the State Revenues come under the 156 class.

All Anna Chattrams maintained by --- Government funds and Matts under Government management are Major institutions.

Note. When two or more institutions are within easy distance of one another and are --- capable of being clubbed together as

purposes of administration they may be --- treated as a single unit and classified --- according to the total income of the consti tuent institutions or one or more of them may be treated as subordinate institutions attached to a Major one.

Enquiry regarding mismanagement of the -- property of a religious or charitable institution.

(Sec.8 of the Muzrai Regulation)

When it is brought to the notice of the Muzrai Officer that any religious or --- charitable institution dedicated for the -- benefit of the public or a defined section of the public or any property pertaining thereto is being grossly and persistently -- mismanaged, he may institute an inquiry into the truth of the allegations against the persons in possession and management of the property or the institution.

Order by Muzrai Officer in such cases.

(Sec.9 of the Muzrai Regulation.)

If it is proved that there has been gross and persistent mismanagement of the -- institution or of any property pertaining -- thereto, or any misapplication or misappropriation of any part of the property or any breach of trust in respect thereof, the -- Muzrai Officer may order

(i) That the institution may be taken --- under the management of Government;

(ii) That the property which has been mismanaged or misappropriated may be delivered back either to the institution or to the possession of --- Government for the institution;

(iii) That security may be given for the proper performance of the trust or

(iv) May frame a scheme for the proper management of the institution or management of its property and the application thereof; and

(v) pass such other ancillary or necessary orders as the case may require in accordance with justice and equity.

Procedure in cases of wrongful alienation of property belonging to a religious or charitable institution.

(Sec.10 of the Muzrai Regulation).

Where property belonging to a religious or charitable institution has been wrongfully alienated by way of sale, barter, mortgage, lease or otherwise within three years before the date of issuing a notice under this section, the Muzrai officer may, after giving notice to the alienee and holding a summary enquiry in accordance with the provisions of the Mysore Land Revenue Code, direct that possession be restored to the institution or the Government assume possession thereof on behalf of the institution.

Failure of the object of trust.

(Sec.11 of the Muzrai Regulation).

Where the whole or part of the objects of a religious or charitable trust or has failed, the Muzrai Officer may, subject to such general rules or special orders as Government may have issued, after notification in the Official Gazette and after

hearing such parties as may appear in an enquiry, pass an order directing that the property or the proceeds thereof in respect of which the object has failed, may be utilized for some object of a similar nature, and may frame a scheme for administration thereof.

Power to make rules for the maintenance of accounts, etc., by persons in charge of the religious or charitable institutions.
(Sec.13 of the Muzrai Regulation).

Government shall have power to make rules directing that persons in charge of religious or charitable institutions shall

(a) keep regular accounts of income and expenditure;

(b) submit such returns and supply such information as may be necessary;

(c) allow such inspection and verification as may be necessary.

and may, by said rules, prescribe a penalty not exceeding one hundred rupees for any infraction thereof.

Wrongful alienation of inams granted for the upkeep of religious or charitable institutions.
(Sec.14 of the Muzrai Regulation.)

Where any inam granted by Government for the upkeep of any religious or charitable institution is wrongfully alienated or has passed to the possession of a third party in any manner and the proceeds thereof have been diverted from the purpose for which it has been granted, the Muzrai Officer may, after enquiry, direct that the property may be resumed and re-transferred to the institution

institution for whose benefit the inam was intended, or may cancel the inam tenure and impose the full assessment due to Government under the provisions of the Land Revenue -- Code or cancel the tenure and direct the -- assessment recovered to be handed over for the benefit of the original institution.

Provided that no person who has had adverse possession of a property for a period of 12 years shall be deprived of such ---- possession.

Restoration of alienated Devadaya Inams. (Chief Commissioner's Notification No.266 17-11-1877).

All inam lands granted to religious and --- charitable institutions, and for the maintenance of persons rendering service therein will be confirmed and continued to them so long as the conditions of the grant are duly fulfilled.

Whenever it is found that such lands are diverted from the object for which they where granted by means of sale, (whether by private contract or by Court or Revenue sale, gift, mortgage or otherwise, the following -- rules shall be observed:-

A. Where such alienations were made prior to the 31st January 1859, but within

within 50 years computing the period of possession up to 14th December, 1867. Lands or villages so alienated will, if not restored voluntarily by the holder, be confirmed subject to a jodi of one -- half the assessment (i.e., survey valuation) the jodi or assessment so imposed being payable direct to the institution from which they were alienated.

B. In the case of alienations made subsequen to 31st January 1853, a notice will be issued to the alienee or alienees requiring him or them to restore the lands to the institutions to which they belong within 6 months from the date on which the notice is served on the alienee or-- alienees, or his or their agent or manager who may be incharge of the lands, - and on default of compliance, the lands will be summarily resumed and restored to the institution by the Revenue authoritie under instructions from the Inam Superintendent.

C. In the case of a simple mortgage or ... hypothecation of the inam lands, without possession, the transaction will be declared null and void in so far as it is intended to create a lien on the lands or to treat them as security for the loan advanced.

Lands held for 50 years and upwards, wi or without titles, computing the period of -- possession up to 14th December 1867 will be confirmed to the holders on the terms ----

terms prescribed in the Land Inam Rules, and will not be included in the title dee granted by the Inam Department to the religious institutions.

The alienations, whether made in favour of the disciples of the institution or others unconnectdd with it, will be --- treated alike, and disposed of under these rules.

Appointment of Dharmadarsis. (Sec.15 of the Muzrai Regulation).

Government may appoint Dharmadarsis to manage the affairs of religious or --- charitable institutions for such term and with such powers as may be prescribed and may frame rules for the conduct of business among them.

Investment of Dharmadarsis with the powers of a corporate person. (Sec.16 of the Muzrai Regulation.)

Government may invest Dharmadarsis with the powers, functions and responsibilities of a corporate person including power to hold and dispose of property and to sue and be sued.

Appointment of Committees with powers of management. (Sec.17 of the Muzrai Regulation.)

Government may also appoint a Committee of persons chosen by election or --- otherwise with such powers of management and supervision as may be prescribed by rules, over one or more religious or charitable --

charitable institutions.

Investment of trust money. (Sec.18 of the Muzrai Regulation.)

It shall be lawful for any trustee or person or persons having the management or control of any religious or charitable institution to invest money belonging to the institution and not required for immediate use in any of the following securities, and on no others viz.-

(a) In Promissory Notes, debentures, stock or other securities of the Government of India or Mysore;

(b) In stock or debentures of, or shares or as deposits in Railway or other Companies approved by Government;

(c) On a first mortgage of immoveable property situate in Mysore; provided that the property is not a lease-hold for a term of years and that the value of the property exceeds by one half, or if it consists of buildings exceeds by three-fourths, the mortgage money, or

(d) On any other security expressly authorised by the Instrument of Trust or approved by Government

Recovery of arrears of rent or revenue due to a Muzrai institution. (Sec.19 of the Muzrai Regulation.)

Arrears of rent or revenue due from tenants in respect of property belonging to a Muzrai institution may be recovered by the officers empowered to recover revenue due to

to Government in the same manner as arrears of land revenue due to Government.

Procedure when property is situated in more districts than one. (Sec.20 of the Muzrai Regulation.)

When the property of any religious or charitable institution is situated in more districts than one, the Deputy Commissioner in whose district the institution itself is situated or with his consent any other Deputy Commissioner in whose district any part of the property is situated, may exercise all the powers conferred by this Regulation as regards the whole of the property, provided that, in cases of doubt or difference, Government may direct any one of the Deputy Commissioners having jurisdiction to take cognizance of the whole matter.

PUJARIS AND OTHER HEREDITARY TEMPLE SERVANTS.

Enquiry into the claims to the office of a Pujari or other servant of a Muzrai institution. (Sec.32 of the Muzrai Regulation).

When there is a dispute about the office of a Pujari or other servant of a Muzrai institution which by law or usage descends by hereditary right, the Amildar of the taluk in which the institution is situated shall hold an enquiry in the presence of the parties interested and recorded statements and evidence relevant to the case

on by Deputy Commissioner or Assistant ssioner.
c.33 of the Muzrai Regulation.

The Muzrai Officer shall, after reading the record of enquiry by the Amildar and hearing the parties interested, and after --- making such further enquiry as he thinks --- necessary, pass a decision on the merits of the case.

No temple office or service in a Muzrai institution to be hereditary, except under certain circumstances (Sec.34 of the Muzrai Regulation.)

In the absence of proof to the contrary no office or service in a Muzrai Institution shall be deemed to descend by hereditary right unless it has been conferred --- originally with such an express stipulation in writing by a person with due authority or has been held successively by three generations of the same family in succession in due legal course.

Appointment of a Pujari or other officers in a Muzrai institution.) (Sec.35 of the Muzrai Regulation).

Where there is no claimant entitled to succeed to the office of a Pujari or other office in a temple or other place of worship the appointment shall be made by the Muzrai Officer in cases of institutions under the direct management of the Muzrai Department or in cases of other institutions dedicated to the public or a section of the public by the devotees of the institution themselves, in the vicinity under such rules as may from time to,

to time be made by Government.

Removal of a Pujari at the instance of Bhaktas. (Sec.36 of the Muzrai Regulation.)

Where a majority of not less than -- three-fourths of the inhabitants of a village or other unit being devotees of a temple xxx object to the employment as Pujari of a --- person claiming by hereditary right, such person shall be set aside provided that the objectors pay to the claimant such amount by way of compensation as may be fixed by the Muzrai Officer.

The Muzrai institutions classed as Major will be under the control of the officers of ---- Muzrai department, to advise and cooperate with them in matters relating to the internal management a committee of Dharmadarsis will be appointed for each institution.

Appointment. The Committee will be appointed by Government on the recommendation of the Deputy Commissioner in the following form.

Serial No.	Name.	Caste.	Age.	Occupation or position.	Remarks as to local influence, interest etc.
1.	2.	3.	4.	5.	6.

Number. The number of Dharmadarsis shall not be less than five or more than nine for each institution or group of institutions, one of them being made the convenor of the meetings of the committee.

Period of office. Every Dharmadarsi will hold office for five years unless removed within such period for a sufficient reason.

Removal. Any Dharmadarsi failing to attend any three consecutive meetings of the Dharmadarsis or being absent from station for more than three months together will be liable to be removed. For any

any other sufficient reason the Deputy Commissioner may, recommend to the Government the removal of any Dharmadarsi from his office.

Appointment in case of vacancy.

Whenever a Dharmadarsi vacates his office or is removed from his office before the expiry of the term of five years, the vacancy may be filled up by the appointment of another person, such person holding the office only for the unexpired portion of the aforesaid term.

Notification of appointment and removal.

All appointments and removals of Dharmadarsis shall be duly notified in the Mysore Gazette.

adarsis may do

("A" set of rules under section 15 of the Muzrai Regulation.)

The responsibility for the proper management of the Major Muzrai institutions rests wholly with the Muzrai officers and they will be assisted in the discharge of their duties by an advisory body of Dharmadarsis, to whom however such powers of --- control and management either specially or generally may be delegated as may be considered expedient by Government.

The following are among the powers which may be so delegated.

(i) The periodical inspection of the --- jewels and other valuable properties belonging to the institutions in the presence of the servant or other person entrusted with the --- custody thereof. The result of the inspection should at once be reported to the Amildar;

(ii) the opening of the Dolaka box in the presence of the chief servants of the temple and remitting the collections without delay to the Taluk Treasury;

(iii) the conduct or supervision of any --- Pantar ane, Utsava or other celebration on any special occasion;

(iv) the supervision of petty repairs; and

(v) grant of casual leave (not exceeding three days) to servants

Conduct meetings.

The Dharmadarsis of each institution or group of institutions shall meet at least once in a month and oftener, if necessary, to discuss the affairs of the institutions under their supervision. Such meetings -- should be held in the premises of the institution and one half the total number of --- Dharmadarsis will form the quorum. The convenor shall preside at the meeting, and in his absence one of the Dharmadarsis --- elected for the occasion shall preside and sign the proceedings. The decision of xxx the majority shall be considered to be the resolution adopted by the body. The ---- President shall have a casting vote, if the opinion of the members should be equally --- divided. The Amildar of the Taluk may, whenever he considers necessary, attend such meetings.

The Huzrai superintendent may also convene meetings of Dharmadarsis for purposes of discussion and consideration of matters

matters relating to the institutions visited by him. The proceedings of such meetings shall also form part of the Dharmadarsis' record.

The proceedings of the meetings of the Dharmadarsis shall be recorded in a book to be kept for the purpose; and copies of the proceedings shall at once be forwarded to the Amildar under the signature of the convenor or other Dharmadarsi presiding at such meeting.

The Amildar will immediately on receipt forward a copy of the proceedings to the Sub-Divisional Officer or the Deputy Commissioner and another copy direct to the Muzrai Superintendent with such observations thereon as he desir to make.

In all matters of routine relating to the internal management of the institution the resolutions adopted at the meetings of the Dharmadarsis shall be given effect to, if approved by the Amildar. But where the Amildar disagrees, he shall forward with his despatch a copy of the proceedings to him, the authority for orders, with a brief statement

statement of his reasons for disagreeing with the resolutions of the Dharmadarsis. Pending further orders in the matter, the Amildar may defer execution of the resolutions of the --- Dharmadarsis, and in urgent cases take such action as may be immediately necessary.

Scrutinise monthly Accounts.

The monthly accounts of receipts and expenditure in the institution shall, before submission to the Amildar by the Parbattegar or other official of the institution, be ---- scrutinised and checked at a meeting of the Dharmadarsis; and the result of the scrutiny shall be recorded in the proceedings book and an extract thereof shall be appended to the accounts submitted to the Amildar. For purposes of the examination of the monthly accoun the Dharmadarsis shall be given free access to all registers and records maintained in the institution.

Supervise routine.

The supervision of the daily routine -- affairs of the institution may be undertaken b individual Dharmadarsis in rotation or otherwise as may be resolved upon by them in a --- regular meeting.

It will be the duty of the Dharmadarsis

Dharmadarsis to see that daily and periodical ceremonies are performed at the regulated time and in the prescribed manner and that the amounts assigned ther-for are properly utilized. To enable the Dharmadarsis to efficiently discharge their duties in this direction, the Peshkar or other responsible manager of the institution should render all necessary assistance by way of furnishing information regarding the practice and existing difficulties and should carry out the instructions given unless when considered to be clearly objectionable.

Report irregularity of misconduct.

The Dharmadarsis shall not be competent to punish any servant of the institution but may report to the Amildar any irregularity or misconduct on the part of any one of them; and the Amildar shall thereupon proceed to take such action in the matter as may be called for. Where the circumstances do not call for a special report or if the Dharmadarsis or any one of them prefers the course, a note of the event may be left in a book to be specially maintained for the purpose and it will then be the duty of the Peshkar or Parpathegar to take the necessary further action.

The Dharmadarsis shall not dispose

of any properties belonging to the institution in any manner whatsoever except on the previous written order of the Amildar or higher Muzrai Officer competent to deal with the same.

Applicability to Mahommedan institutions.

The foregoing rules shall apply mutatis mutandis to Nazarin-e-Owkoffs appointed for Mahommedan Muzrai institutions.

Correspondence.

The convenor shall conduct all correspondence with Government officers and others in the name of the Dharmadarsis.

Inspection and Audit.

The Deputy Commissioner should systematically inspect at least once every two yea years all the Major Muzrai Institutions in the District, test the capacity and fitness of the servants and scrutinize the accounts. Notes of such inspection should be reduced to writing and forwarded to Government for information through the Muzrai Superintendent. The Sub Division Officer should inspect all the Major and listed institutions in the Sub Division once a year and send notes of

his inspection to the Deputy Commissioner, copies of the same being forwarded direct to the Muzrai Superintendent for information. The Amildar should arrange to inspect every Muzrai institution of the Major and listed class once every quarter and submit reports to the Sub-Division Officer on matters requiring orders. The Muzrai Superintendent will, as a rule, inspect the more important institutions of the 1st class once a year and every one of them at least once in ~~two~~ three years. The notes of his inspection with any suggestions he may wish to make should be forwarded to the Government, copies of the same being also sent to the Deputy Commissioners for information. The Efficiency Audit Officer and the Accounts Audit Officer working under the orders of the Muzrai Superintendent will systematically audit the accounts of these institutions and otherwise generally help the local Muzrai Officers in maintaining and improving the standards

of efficiency.

Besides the above the Comptroller Will arrange to have the accounts of all institutions with an income exceeding Rs.500 a year audited by the Special Audit Branch of his office.

Soon after the close of the year the Amildar should submit a report on the administration of the Major Institutions in his charge to the Deputy Commissioner through the Sub Division Officer and the same should be consolidated and incorporated by the Deputy Commissioner in the District Muzr i Administration Report. A copy of the Amildar's Report together with the statements accompanying it should be sent direct to the Muzrai Superintendent for his information.

V. A C C O U N T S

The sources of income of the institutions of the first class are often varied and may include some or all the items mentioned below:--

I. Cash endowments.

(a) Cash grant being the Tasdik allowances settled permanently upon the institution.

(b) Interest on investments. (Public Loans and Government Securities.

(c) Income from Sevartha deposits

(d) Payments on Puduvat bonds.

(e) Savings Bank Deposits.

II. Rent and Cesses.

(a) Assignment of Mohatarfa, Abkari or other cesses.

(b) Amarai leases of topes.

(c) Rent of shops, houses and enclosed spaces such as cart-stands.

(d) Receipts from lessees.

III. Casual collections.

(a) Sevartha fees (casual).

(b) Golaka collections.

(c) Kanike and Karpurarti collections.

IV. Collections from auxiliary activities such as Jatra.

Jatra collections from

(a) levy of fees on cattl

(b) Shops during Jatras;

(c) sale of manure etc.

V. Miscellaneous collections. Miscellaneous such as

(a) sale of unserviceable articles

(b) Valuof stock sold;

(c) grant of sandalwood etc.

2. The chief items of expenditure will fall under one or other heads shown below:--

I. Establishment. Establishment.

(a) Permanent.

(b) Temporary.

(c) Periodical.

II. Worship etc.

(a) Nityakatle or Varakatle.

(b) Hetchukatle.

(c) Nehimi.

(d) Periodical purchase of cloths and other articles for use.

(e) Contingencies.

III. Repairs and Reserve.

(a) Repairs to buildings.

(b) Repairs to Vahanas and other moveable articles.

(c) Improvement to land and irrigation sources.

(d) Contribution to Muzrai Establishment Fund.

IV. Revenue charges.

(a) Jodi.

(b) Kandayam.

(c) Cesses.

(d) Potgi to Shanbogs or commission on collections.

Other charges.

(a) Feeding of pilgrims.

(b) Langharkhana.

(c) Sanitary arrangements.

(d) Hospital.

(e) School.

(f) Miscellaneous including stock sales.

3. The accounts to bem maintained have obviously to be in ~~xxxxxx~~ varying degrees of elaboration according to the importance and complication of affairs in the institution in question. The accounts and registers indicated below need not be kept in their entirety in the case of all Major and listed institutions. The case of each institution has to be decided on its individual requirements, but it will be laid down as a general rule that all the accounts in question be maintained in the case of institutions with an income of more than Rs.5000/- and that the more important of them (numbered in Roman numerals) be maintained in all the Major institutions. As regards the maintenance of the remaining accounts by the less important institutions, the Deputy Commissioner will on a study of individual requirements order which of them should be kept and which may be omitted.

4. The accounts and registers to be maintained may be grouped under the

following heads:--

(1) Those that are essential and that have to be kept in all institutions;

(2) those that are of a subsidiary nature; and

(3) those that are maintained for administrative purposes.

In the appendix are given forms of (Serial Nos.1 to 34) the accounts and registers to be maintained. These are numbered in a manner which will at once exhibit their nature and interrelation. For example forms numbered in Roman numerals are essential account forms, those numbered in small letters are of the auxiliary class and those numbered in capital letters belong tc the 3rd or administrative class. Again in each of the two last classes, consecutive Arabic numerals are added as required to indicate that the forms in question are of the same nature.

5. The headings of the several accounts and registers explain the purposes they are intended to serve while brief instructions are appended at foot to help in their maintenance. Therefore only a short general description is given in the following paragraphs of the several forms prescribed.

6. Account Forms (I to IX). Every item of transaction -in cash or of stock, income or expenditure-- is entered in its appropriate account, the Cash Book (I) or the Registers of Receipts (II) or Issues (III) of Stock articles and is, then at the end of the day ledgered under its proper head of classification in either the Cash Abstract Book (IV) or the Stock Abstract Book (V). At the end of each month, the totals of (IV) and (V) the value of stock articles being calculated according to contract or other rates as may be found suitable, are cast into the appropriate twelve-monthly columns provided therefor in the Abstracts of receipts (VI) and Expenditure (VII) during the year. From these abstracts, the monthly return required to be submitted can be very easily made up. Every official who has an imprest has to keep an account for it and the chief temple official if he is given an imprest, has form VIII ready to his hand, while at the same time if he advances and recovers money he may note entries in form IX which is prescribed for the purpose.

7. Auxiliary Account Forms:(a b c etc series). There are the a1. a2.a3. forms to keep watch over the personnel of the establishments, their attendance and

monthly payments respectively. "Jinasi" provisions are required for the several kinds of services in the temple and accounts of their "Mama-karch" are kept in form b, while in b2. the receipt and issue of Parimala Dravya are recorded. The Memo of prices settled with contractors is kept in b3. and indents and supplies are regulated by the trefoil form b4. Daily services form the most important part of the activities of the inspection and particulars of these are tabulated in forms c. and c2. (scale and numerical list), a monthly abstract also being kept (c3.). Next to the daily services, the special services come in for attention and are recorded in the form of a scale (c4). Should there be an auxiliary activity like the Sivakuta, Ramanujakuta or Langarkhana, it is necessary for its receipt and issue of provisions being recorded in form(a) and form (d2.) gives the number of persons benefitted classified according to certain standards. Services offered by devotees should be carefully conducted so as to respect the feelings of Sevarthadars and hence a classified register of amounts received on account of sevas is kept (e); for each seva is given a counterfoil receipt (e2.); for widespread information, copies of a table of sevas (e3.) are to be exhibited in the premises of the institution and, lastly, the important item of

"Rokkavechcha" (cash contribution to the temple and officiating servants reserved out of the total amount received) is dealt with in form (e4.).

8. Administrative Account Forms (A, B, C, etc. series.) Of these, forms A and A2 deal with income from immovable properties and forms A3 and A4 with that from movable properties. These registers should be renewed once in 5 years. A5 is the receipt counterfoil form for monies received on account of the properties. In A6 and A7 are tabulated monthly and periodical items of income accruing are compiled from data available in Registers A, A2, A3 and A4 and A8 is the Demand, Collection and Balance Register to be posted up with the aid of the registers A6 and A7 and the abstract of receipts (VI). The Register of Establishments (B) corresponds to the Barabaluti Register which is kept in the case of the Village Officials. Form C gives the details of Endowments made for sevas left by the donors under Government management.

9. In addition the following registers will be maintained and posted regularly, a renewal being made once in 5 or 10 years according to requirements:--

(a) Register of jewels (in form prescribed in Government Order No.855-43/

M.F.535-09-16 dated 18th January 1919).

(b) Visitors' Book.

(c) Inspection Book.

(d) Sha Amal Diary which is a diary kept from day to day by the chief servant of the temple and relating to the regular and occasional services and notable events.

(e) Register of mamul observances on ordinary and special occasions.

(f) Register of proceedings of Dharmadarsi meetings.

(g) Register of records kept in the institution.

10. The following vouchers should be carefully preserved for a period of 12 years:--

1. Register of remittances to Treasury.
2. Counterfoil book of receipts granted to Sevarthadars.
3. Counterfoil book of receipts granted to tenants, debtors, etc.
4. Memo of prices settled with contractors for articles to be supplied.
5. Counterfoil book of indents to contracts.

11. It shall be the primary duty of the Peshkar or Parpathegar to see that they are posted from day to day. A regular

scale of income and expenditure will be fixed in each case and will be subject to revision every five years and to enable this being done properly, a note should be kept of the occasions for which the scale fixed provides too scantily or lavishly.

12. As far as possible purchases should be made in open market or from a contractor chosen by the Amildar in consultation with the Dharmadarsis. In the case of all institutions with an income more than Rs.5000/- the contractor shall be chosen by the Deputy Commissioner after duly calling for tender of rates. Where the estimated purchases exceed more than Rs.5,000/- sanction of Government shall be obtained for the rates accepted. The scale of income and expenditure should as far as possible be posted in a prominent place of the temple and where this is not practicable, it should be made easily accessible to the public. A book of complaint should be maintained and made available to the devotees to record their grievances.

VI. INTERNAL DISCIPLINE.

1. The Peshkar, Parpathegar or other official who is placed in charge, will be held responsible for the discipline of the establishment and maintenance of the institution efficiently and satis-

satisfactorily. He will maintain an attendance book wherein should be noted regularly the attendance of the holders of honorary offices in the institution and should himself attend the institution and be present at all important ceremonial functions during the day or whenever the strong room or box of the temple has to be opened. He should be freely accessible to devotees and deal with their complaints and criticisms with tact and sympathy. By his own character and work he should set an example to those who work under him. He shall be responsible for the custody of the records, the maintenance of accounts and the submission of periodical returns. He shall be responsible for the prompt collections of the dues to the temple unless when other arrangements exist for the purpose. Every month he will check the stock registers both of moveable and immoveable property. Once every quarter, he should thoroughly examine the buildings, walls, roof and floor, and submit a report to the Amildar to help him in his inspection. He will exercise such powers of punishment as may be delegated to him by the Amildar under the general or special orders of the Deputy Commissioner.

2. Except in the case of Peshkars, Nazims and Khajis whose appointment vests with Government and offices of honour such

as Acharya Purushas, the disciplinary powers of Amildars will extend to fine not exceeding one month's pay and suspension for a period of three months in the case of all Parpathegars, Archaks and other hereditary servants and will be plenary with respect to others subject to the usual rights of appeal and revision.

3. The powers of the Deputy Commissioner and Sub Division Officer will be limited to a fine not exceeding 2 months pay and suspension for a period of 3 months in the case of Peshkars, Nazims and Khazis and in other cases their powers will be plenary subject to the usual right of appeal and revision.

4. The Peshkar, Parpathegar and other paid servants of the institution will be subordinate to the Dharmadarsis and will be bound to carry out the directions given to them by the latter, which are not contrary to mamul and otherwise not open to objection. In cases of doubt or delicacy, the situation should be respectfully explained to the Dharmadarsis concerned with a view to further consideration and if need be orders of the Amildar should be solicited before taking action.

5. The disciplinary punishment of the holders of offices of honour such as Acharya Purushas deriving their titles

from the Sanndas of the Sovereign will rest with Government. These are entitled to enjoy the perquisites of the office through an agent duly appointed, whenever owing to non-residence or other causes they are unable to attend in person, The Agents so appointed have to be men of good character and some attainments in religious scriptures and their nominations have to be approved by the Muzrai Departmental officers. Vide observations of Government on this subject in Government Order No.531-46/M.F.69-09-4 dated 19th August 1915.

VII.

A P P O I N T M E N T S.

The technical servants of a temple are the Pujaries, Archaks, Agamiks who conduct the actual worship. These belong ordinarily to a special and numerically small class. Though in their case hereditary right is usually recognized, yet at the same time good character and knowledge of forms and rituals of worship are requisite qualifications and have to be insisted upon. In case an officiator should exhibit insufficient knowledge of the method and the texts he may be given time to acquire sufficient learning on the subject. A persistent repute for bad character or immoral life will be sufficient reason to remove an Archak from his post.

2. In the case of vacancies arising, a Hakdar may, if a female or minor, be permitted to present a competent substitute within a reasonable time and on such mutual understanding as regards participation of profits as they may come to If no such substitute is produced, the Muzrai Officer may proceed to appoint a duly qualified man and in so doing he is not bound to reserve any fraction of the emoluments to the Hakdar. The substi-

tute so appointed will not be removable merely at the pleasure of the Hakdar.

3. The non-technical but superior appointments consist of all posts which can be held by the community in general, such as Sannidhi Paricharaks, Swayampakis, Mantrapushpa, Adhyapaka, Vedaparayana, Stotrapatha, Sripada etc. In these cases also a reputation for good character is essential and in posts where special qualifications are required the officiators have also to be duly qualified. The interests of the institution however do not require that special prominence should be given to Hakdari rights and unless such rights have been expressly created under orders passed by a competent authority no special recognition to such claims should be allowed. It is to be observed that the emoluments are never sufficient to pay both the Hakdars and their substitutes if these are to be at all satisfactory. The following general considerations may be kept in view in filling up vacancies in these offices:--

(1) Preference may be given to members of the family of the last Hakdar according to propinquity, but no person will ordinarily be appointed who is not at the same time duly qualified and also willing to enter upon his duties.

(2) The claims of persons obviously

incompetent to perform the service will be passed over in favour of the next competent heir.

(3) In cases of minority of the heir. the registry may be deferred until such time as the minor proves himself to be competent to undertake the work.

4. As regards temporary vacancies the officiator will ordinarily be at liberty to produce a satisfactory substitute and will at the same time be personally responsible for the latter's good conduct and for the discharge of legal and customary conditions attaching to the office. When he is not able to do so, the Muzrai Officer may appoint a suitable person from an approved list maintained by Dharmadarsis of candidates available in the locality qualified to hold the various offices.

VIII. AUXILIARY ACTIVITIES.

An institution may have one or more auxiliary activities of the kind mentioned below attached to it:--

1. Jatra.
2. Sivakutam or Ramanuja Kutam.
3. Ayurvedic Dispensary.
4. Patasala.
5. Exposition of Purana.
6. Sabha for holding periodical meetings and delivering lectures.
7. Bajana Matha.

Of these the Jatra is the most important. It is usually held in connection with and in continuation of the principal festival of the year and a large gathering of people takes place actuated by various motives. The occasion is availed of by the merchants to exhibit their wares for sale and sometimes cattle are brought in large number for sale or exhibition. In the case of such established gatherings a special levy by way of fees is made on the shops and cattle assembled and the net proceeds are credited to the temple funds.

The most important duty attaching to the temple authorities in this connection is to see that adequate arrangements are made to ensure the safety and comfort of the people assembled, within

the limits fixed by the conditions of the locality and the financial resources of the institution. In any case necessary precautionary sanitary measures will have to be taken to prevent any epidemic breaking out and medical assistance in case of emergencies should be handy. Vide also Government Orders Nos.9642-50/San.118-12-2 and 7361-70/San.43-14-9 dated 7th June 1913 and 20th March 1915 respectively. Drinking water for men and cattle should be provided and protected from contamination and special watch should be maintained over the sellers of eatables and fruits to see that stale and unwholesome food and over-ripe fruits are not catered to the public.

The occasion may well be used to impart useful knowledge and interesting information to the people assembled in the form of popular lectures and talks on topics of sanitation, agriculture, veterinary science, education, co-operation, rural industries etc. Easy lessons on religious topics will also be pertinent to the occasion and Harikatas and Sankirtam parties will appeal to the devotional sentiments of the people besides being a wholesome form of amusement. On this topic a bulletin issued by the Mysore Economic Conference

1915 may be consulted.

When a Sivakutam or Ramanuja Kutam is attached to a temple, it must be so worked as to answer the greatest comfort of the devotee public, consistent with the other fixed engagements in the temple. These institutions are intended for the benefit of persons visiting the place solely for the purpose of worship in the temple and visitors on other business such as court, trade etc. should as far as possible be excluded. No local resident is entitled to participate in the benefit except on express sanction of the higher authorities. The same conditions hold good when food is distributed as Desantrikatle.

The other activities enumerated above, do not call for any general instructions for guidance. The purpose and scope of such activity will usually be indicated when it is brought into existence in connection with any institution. Separate rules may be framed for laying down the conditions under which it should be worked.

MISCELLANEOUS.

Formal correspondence between the Institution Office and the Taluk Office should be avoided as far as possible in view of the fact that the actual management of Major Institutions devolves on local revenue officers and the Institution office should be regarded as an extension of the Taluk Office. All duplication of work either by way of correspondence or in the maintenance of accounts should be obviated, the actual apportionment of work being left to the special conditions of each Taluk and institution. It may however be laid down as a general rule that all registers and accounts that are necessary for watching over the affairs of institutions or for submissions of periodical returns and reports should be maintained at the Taluk Office while the institution office should keep note of all details relating to the management.

2. Responsible officers should be present on important occasions of festivals and processions in important institutions. In the case of the festivals of Sri Srikanteswaraswami

temple at Nanjangud Government Order No.1527-41/Muz.F.19-14-14 dated 11th January 1915 enjoins when the Amildar and when the Sub Division Officer should be present. Government Order No.1633-42/Muz.356-17-4 dated 27th December 1918 lays down that the Amildar or in his unavoidable absence, the Taluk Sheristadar should invariably be present at all processions of important institutions and in the case of the marginally noted institutions, the Amildar or the Sub Division Officer should ~~be~~ invariably be present.

Sri Srikanteswaraswami temple at Nanjangud.

Sri Chaluvarayaswami temple at Melkote.

Sri Chamarajesvaraswami temple at Chamarajanagar.

Sri Ranganathaswami temple at Seringapatam.

Sri Gangadhareswaraswami temple at Seringapatam.

Gumbuz Urus processions.

3. Jewels should be periodically inspected, valued and taken care of:- The detailed rules issued with Government Order No.1833-43/Muz.535-09-16 dated 18th January 1919 should be scrupulously followed.

4. Temple servants should not live in temple premises:- The dwelling within the precincts of the institution even if it be temporary should be put a stop to (vide Government Order No.M.501-8 dated 24th February 1892.)

5. Temple servants are responsible in regard to loss of property occurring in temples:-- The practice that prevails in the State is to hold all

the temple servants accountable for any property of the temple lost. ~~There~~ Mere accidental absence from the temple on the day of the theft is not held to be a sufficient ground for exemption. The apportionment of the liability has to be decided on the merits of each case. (Vide pages 119-121, Muzrai Manual).

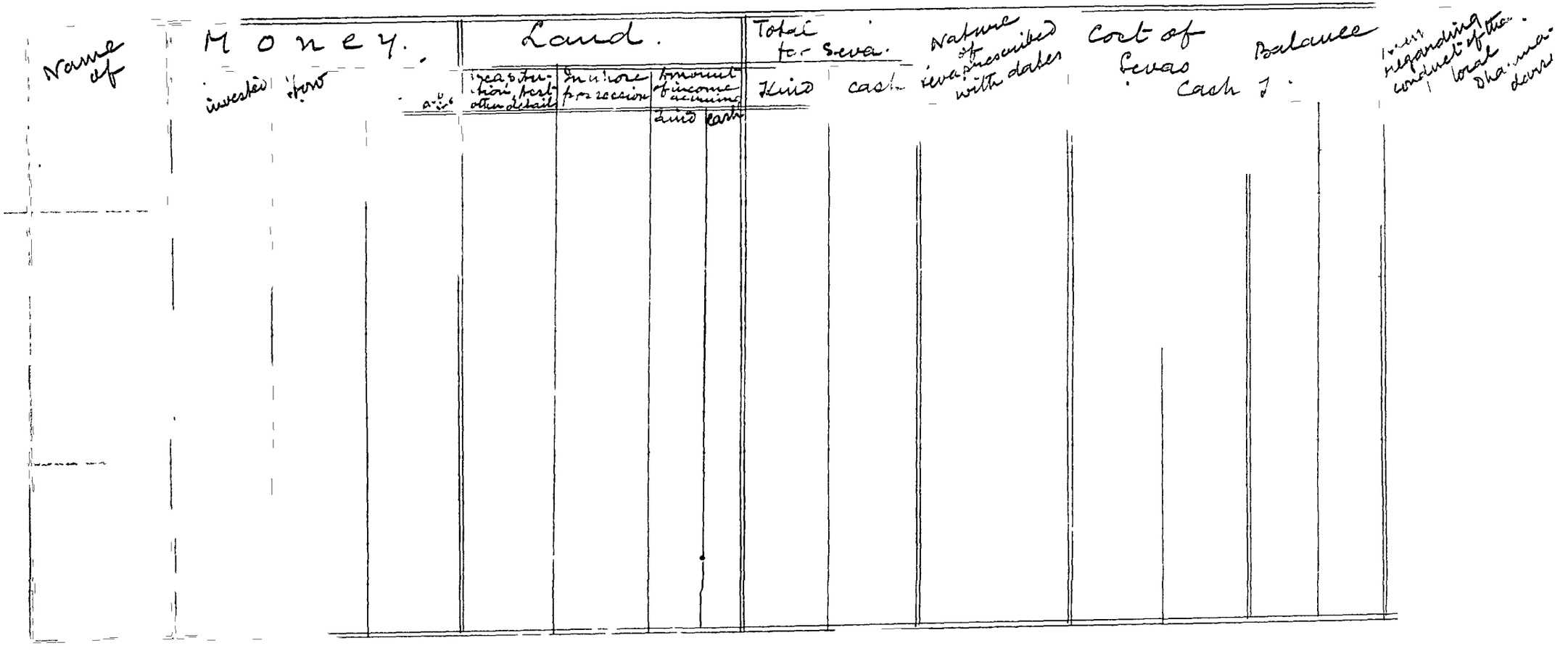
6. <u>All parts of the buildings and premises should be kept clean and tidy.</u> Specially is the observance of this rule necessary in the case of the kitchen, the well and the Tirthadagundi (Vide Government Order No.790-8/dated 5th December 1901.)

7. <u>Repairs and construction should follow the design of the ~~kmx~~ existing building:--</u> While providing for repairs to buildings or starting new construction, it should be seen that the work is in harmony with the architectural details of the existing structure. In the case of the more important institutions no construction work except when it is ~~of~~ the nature of urgent repairs or intended to prevent extensive damage should be proceeded with in anticipation of sanction.

L Major Museum Institutions.

Sevastha Register showing details of income & expenditure of Sevas under Govern nagement.

(Institution) ..... (Village or Town) ..... (Taluk) ..... (District) ..... (Month) 19



Mayor Muzzai

Register of Establishments.

(Institution) ..... (Village or town) ..... (Taluk) ..... (District)

of office

Office + duties

of the office

of claims of the present

Emoluments.

cription of any honours due.

to order of appointment

if any + for what term.

rder appointing Gumasta if any

of Peshkar

Remarks:-

Note:- 1. One page should be allotted for each appointment.

2. This Register should be written up once in 5 or

L Major Murzai Instructions.

_____ Demand, Collection and Balance register.

Institution) ..... (Village or town) ..... (Taluk) ..... (district) ..... (Month) 19

Description of Properties which income is due	Opening demand		Demand for Current Month		Total Demand		Collection		Closing balance		Date of receipt reference to item No. in C.S	Remarks
	Cash	Kind	Cash		Cash		Cash		Cash	Kind		

Note:- In column 1 Omit items in case of which no demand is likely to arise and combine other heads; units of leases loans etc should be separately quot

[Major Murrai Institutions

(Institution) ------ (Village or town)

--- (Taluk) ------ (District)

Received from Mr: ----------

---------- of -------- (Place)

sum of Rupees (in words)

---

quantity of ----------

in (Kind) ------, being ----------

---------- by him on account of ---------- (Transaction)

dated

Seal

Peshkar.

Receipt No.

Farm No.]

[Major Murrai Institutions.

---------- (Institution) ------ (Village or town) ---- (Taluk) --- (District

Received from Mr. ----------

him ---------- of ----------; (Place)

the sum of Rupees (in words).

---

the quantity of ----------

grain (Kind) ----------, being ----------

---------- due by him on account of ---------- (Transaction)

Dated

Seal

Peshkar

L major Murrai Institutions.

Register of loans investments and deposits.

(Institution) ..... (Village or town) ..... (Taluk) ..... (District)

No.	Transaction	Date + Description of document	Where document is lodged	Executant's name father's name residence + address	Amount of loan investment or deposit Rs as Rs	Records of loan investment or deposit	Interest accruing	Remarks

[...ajor Museum Institutions.

3 Register of movable property (excepting Jewels) of and over the value of Rs. 5/-

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) .....

Name and	When purchased or presented	Name of donor or authority for purchasing	Value of article Rs as Rs	Remarks as to Condition	Entries of Periodical Inspection	Where article is placed	Who is immediately responsible for its custody	Identifiable marks if any on the article	Signature of Person.	Remarks note here dis-posal, loss of Signature of other work's proprietor to Cash book

Register of leases and agreements

(Institution) ..... (Village or town) ..... (Taluk) ..... (District)

No.	Date of lease or agreement	Description of Same	Where document is	Lessee or — for with father's Name, residence and ation	Property		Amount of Rent	Remarks	
					due	last			

Register of immovable properties with details of income.

...(Institution) .....(Village or town) ..... (Taluk) ..... (District).

Taluk	Village	Nature of Property	Dry, Wet or Garden (if land) Tiled, terraced or thatched (if house)	Assessment or Kohatarfa	Value Rs as Rs	In whose possession	Remarks	Signature of Deshkar

Note :- If it earns income refer to item in lease register in this column (9)

[Major Muzrai Institutions

Register to show disbursements of Rokka Veshcha.

(Institution)..... (Village or town)..... (Taluk)..... (District)..... (South).

Amounts due on each day of the month 1 2 etc	Total amount due	(Date of payment & Signature of Part will be entered here.)
(repeat columns for no: of days in th		

required.

amount of Rokka to be distributed

In the flap page of this pothi enter a brief memorandum as to its mode and time of disbursements

Table of Seva offerings

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Month) 19.

required	Sevas	Sevas	Sevas	Sevas	When this scale was sanctioned	Remarks
	Name Rs as Ps Cash Provisions Total	Name Rs as Ps Cash Provisions Total	Name Rs as Ps Cash Provisions Total	Name Rs as Ps Cash Provisions Total		
	[Here enter mention quantity required]					
must etc ...						

Note :- (1) Sevarthadars can offer at their choice the full money value of "or the cash and provisions specified in respect of it in the table.

(2) Sevarthadars will be given receipts for the amounts paid and, if any, offered in form IX B.

(3) A copy of this should be hung up in conspicuous places within the premises

Major Murzai Institution

Page No

stitution) ..... (village or town)
(Taluk) ..... (District)

Received from ..... (Person)
-of ..... and
[illegible] .....
..... Seva
..... (dated)

19

Peshkar
or
Chief temple official

Form No. 216

[Major Murzai

Book No

Page No.

..... (Institution) ..... (village or town) ..... (Taluk) ... (

Received from .....
the amount of ..... and
provisions .....
.....
for the ..... seva on ..... (dated)

Date
——— 19.

Peshkar
or
Chief temple official.

Note:-

(1) The Swanthadar is requested to sign on the foil of the receipt in token of having received the same.

(2.) The words "and provisions" may be struck off when the full cash value of the seva is prescribed.

Classified Register of payments received on account of Sevas...

...tution) ..... (Village or Town) ..... (Taluk) ..... (District) ..... (Month) 19

Sevakarthadar's Name	Name of Seva	Cash Rs as Rs	Value of articles supplied Rs as Rs	Total Rs as Rs	Number of receipt	Amount of Vecheka to be dis-charged to	Remarks

Note:- 1 For form of Scale of expenditure see form No. 21 a
2 For form of receipt to be granted to Sevakarthadar see form No. 25 b & c

Major Murrai Institutions

Number of persons fed or benefitted

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Month) 19.

date	Name	Residence	Authority for feeding or Grant	Classification (Sex + age) Men	Women	Boys	Girls	Total	Classification Kind of recipient Brahmani	Kshatriya	Vaisya	Sudra (devotee)	Remarks

Note :- Enter totals for each date in red ink

Jinasi Jama Karch.

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Month) 19.

of Jinasi - - - - -

Sl	Transaction	Opening balance	Receipt (Quantity)	Expenditure (Quantity)	Closing balance	Remarks

Note :-
1. Allot one page for each kind of Jinasi used.
2. The total cost for any period can be worked up from quantities and contract rates

[Major Murrai Institutions

Hetchukatle Register of expenditure in Cash and Kind.

.....(Institution).....(Village or town).....(Taluk).....(District)

Occasion (1) of Hechukatle Date and month.

ure of the items of ex iture.	Cash Amount			Kind		Remarks.
	Rs	as	ps	Quantity	Value	
1						
2						
3						
4						
etc						
on for occasion (2)						

N.B Note at foot under each occasion the total expenditure.

L Major Museum Institutions

~~X~~ (a) Monthly accounts of fixed daily services of various kinds and total ex

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Months) 19

Kind of Service	Number performed during the month	Expenditure for each Unit. of Service			Total expenditure during the month			Remarks.
		Cash (a)	Kind (b)	Qty (c)	Cash (a)	Kind (b)	Qty (c)	

[Major Muzrai Institutions.

(a) "?" Numerical list of fixed services done daily.

...(Institution).....(Village or town).....(Taluk).....(District).....(Month) 19...

Columns for Kind of Services						Remarks
Stapana	Abisheka	Naivedya	Diparadhane	Trikala Puja	Shadkala Puja etc	

Note:- In each column, place a tick mark if the particular service is ducted that day and a cross mark if there is no such seva. Enter in the column any explanation that may be necessary

major annual constructions

case of detailed expenditure in cash and kind under each of the ...ally Services

...nstitution) ..... (Village or Town) ..... (Taluk) ..... (District) .... (North) by

Name of Service	Scale of expenditure				Remarks
	Cash (a) Rs as Ps	Rice (b-1) Quantity	Ghee (b-2) Quantity	etc	
Enter Stapana, Naivedya, Dipa-Tiekala Puja etc.				Enter as many sub-columns for provisions as acquired	

[Major Mussai Institutions

Indent No.

(Village or town)

(District)

To.

Contractor.

Please supply the following articles overleaf if necessary)

Gumasta

Form No.] B [Major Mussai Institutions

Book No. Indent No.

(To be finally retained in the institution).

(Institution) (Village or town)

(Taluk) (District).

To.

Peshkar

Please receive the following articles and send Voucher.

article	Quantity indented for	Qty supplied by Contractor	Qty received by Peshkar

(Continue overleaf if necessary)

Contractor Peshkar

Form No.]

Book No. Indent No.

(To be finally returned to Contractor).

(Institution) (Village or town

(Taluk) (District)

To

Contractor

Herewith I send voucher for articles received.

Article	Quantity indented for	Quantity supplied by	Quantity received by Peshkar

(Continue overleaf if necessary)

Contractor Peshkar.

16

Appendix No. 14

Statement of prices settled with Contractors for articles to be supplied

(Institution) ..... (Village or town) ..... (Taluk) ..... (District)

(date) ..... (Month) ..... (year)

(date) ..... (Month) ..... (year)

No.	Name	Per Quantity	Date Rs as Rs	How & where to be supplied	Name & address of Contractor	Reference to Contract	Remarks.

Panimala dravya Jamakaneh..

nstitution).....(Village or town).....(Taluk).....(District).....(Month) 19

Particulars of receipt or issue	Items of animala D		Signature of the person receiving.
	೦ಲಿಂ೦	ಕಂಠಿ.	

Repeat similar columns for Panimala as required.

This book should be kept under the personal care of the Pampattegar who be held responsible for the safe custody of the articles.

L Major Muzzai Institutions

Jinasi Jama Kharch Register.

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) .... (Month) 19

of Jinasi. — — — — —

Date, Month & year	Reference to transaction of receipt or issue.	Receipts (Rs.	Issues	Remarks. (Here Enter details relating to value, only when the transaction is outside the accepted contract.)

Note :-

(1) One page to be allotted for each Kind of Jinasi.

Parinada Dravya ~~may~~ would be omitted from this account.

Major Mus. Construction

~~XIV~~ (C) H Acquittance roll for the month of - 19 -

(Institution) ..... (Village or town) ..... (Taluk) ..... (District

Sl. No.	Name of Office	Name of Official	Pay as per sanctioned scale	Held over for future payment	Deductions such as Fine, etc	Net amt. to be Paid	Date of Payment	Signature of	Initials of or chief temple official before each

Attendance Register for the month of 19

(Subdivision) ..... (Village or Town) ..... (Taluk) ..... (District) ...

Name	Office	DATE →	Remarks and reference to Rule
		1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31	

N.B Persons on panpattagai to sign or initial the register each day

XII Nominal Roll of Servants on active duty — Mayor Murzaschoki

(Institution) ..... (Village or town) ..... (Taluk) ..... (District).

No.	Name of	Name of Registerdar	Day	Name of Badli or Gumasta	Period of active service	Reference to der Badli or

Leave space under each entry so as to note the Badlies appointed
n time to time. The Register to be renewed whenever necessary.

~~Account~~ Account for advances (given from Imprest + other amounts) and recoveries made.

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Month)

Particulars	Opening balance	Advance paid during	Total	made	Balance	Reference to Cash Book item in cases of payment and re	Remarks

tution) ..... (Village or town) ..... (Taluk) ..... (District) .....

ount of Impost. - - - - - -

and Item Nos Particulars of expenditure Amount Head of expenditure.

~~Total expenditure.~~

~~Balance on hand~~

Note. The Expenditure should periodically be recouped and at the time Charged in the Cash book

Daily Stock Abstract Book (ledger)

.....(Village or town).....(Taluk).....(District).....(Month) 19..

Head of transaction. ____ ____ ____ ____

Month & year	Reference to page of receipt or issue Stock articles.	Quantity received (or issued)	Value of Quantity received	Remarks.

Note: 1. One page will be allotted to each head of transaction.

For entries [illegible] of transaction vide form 7

Daily Cash Abstract book (Ledger).

(Institution) ..... (Village or town) ..... (Taluk) ..... (District) ..... (Month) 19...

Detailed head of transaction — — — — — .

Date Month + year.	Reference to page of cash	Amount (or expended.	Remarks

Note :- One page will be allotted to each head of transaction

Register of Issues of Stock Articles.

)..... (Village or town) ..... (Taluk) ..... (District) ..... (Month).

Particulars of transaction	Quantity	Value	Head of	Reference to indent + item No. + date of receipt in cash book where necess	Remarks

Register of receipts of Stock articles.

(Institution).....(Village or town).....(Taluk).....(District)...(Month) 19

Folio Ledger	Particulars of receipt	Quantity	Value	Head of classification prescribed.	Reference to payment of bill Date & item of cash book where necessary.	Remarks

Note. In stock articles including Parina - ... of